COMMITTEE ON FINANCE

UNITED STATES SENATE

LEGISLATIVE CALENDAR

NINETY-SIXTH CONGRESS

FIRST SESSION { Convened January 15, 1979
Adjourned December 20, 1979

SECOND SESSION { Convened January 3, 1980
Adjourned December 16, 1980

RUSSELL B. LONG, Chairman

DECEMBER 16, 1980

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CONTENTS

Page
Status of bills referred to committee on which action has been taken 7
Presidential messages and executive communications referred to committee 20
Petitions referred to committee 35
Miscellaneous publications by committee 39
Nominations 42
Hearings held by committee 45

Senate:

Bills referred to committee 50
Resolutions referred to committee 224
Joint resolutions referred to committee 228
Concurrent resolutions referred to committee 229

House:

Resolutions referred to committee 231
Bills referred to committee 232
Index, by author, of Senate bills, amendments, and resolutions referred to committee 377
Index, by subject, of bills, amendments, and resolutions within Committee on Finance jurisdiction 567

EXTRACT FROM THE LEGISLATIVE REORGANIZATION ACT OF 1946, PUBLIC LAW 601, 79TH CONGRESS, AS AMENDED

Standing Committees of the Senate

SEC. 102. Rule XXV of the Standing Rules of the Senate is amended to read as follows:

"RULE XXV

"Standing Committees

"(1) The following standing committees shall be appointed at the commencement of each Congress, with leave to report by bill or otherwise on matters within their respective jurisdictions:

* * * * * * *

"(h) Committee on Finance, to which committee shall be referred all proposed legislation, messages, petitions, memorials, and other matters relating to the following subjects:

"1. Bonded debt of the United States, except as provided in the Congressional Budget Act of 1974.
"2. Customs, collection districts, and ports of entry and delivery.
"3. Deposit of public moneys.
"4. General revenue sharing.
"5. Health programs under the Social Security Act and health programs financed by a specific tax or trust fund.
"6. National social security.
"7. Reciprocal trade agreements.
"8. Revenue measures generally, except as provided in the Congressional Budget of 1974.
"9. Revenue measures relating to the insular possessions.
"10. Tariffs and import quotas, and matters related thereto.
"11. Transportation of dutiable goods."

* * * * * * *

SENATE COMMITTEE HEARING PROCEDURE

SEC. 133A. (a) Each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall make public announcement of the date, place, and subject matter of any hearing to be conducted by the committee on any measure or matter at least one week before the commencement of that hearing unless the committee determines that there is good cause to begin such hearing at an earlier date.

(b) Each hearing conducted by each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall be open to the public except when the committee determines that the testimony to be taken at that hearing may relate to a matter of national security, may tend to reflect adversely on the character or reputation of the witness or any other individual, or may divulge matters deemed confidential under other provisions of law or Government regulation. Whenever any such hearing is open to the public, that hearing may be broadcast by radio or television, or both, under such rules as the committee may adopt.

(c) Each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall require each witness who is to appear before the committee in any hearing to file with the clerk of the committee, at least one day before the date of the appearance of that witness, a written statement of his proposed testimony unless the committee chairman and the ranking minority member determine that there is good cause for the failure of the witness to file such a statement in compliance with this subsection. If so requested by any such committee, the staff of the committee shall prepare for the use of the members of the committee before each day of hearing before the committee a digest of the statements which have been so filed by witnesses who are to appear before the committee on that day.

(d) After the conclusion of each day of hearing, if so requested by any such committee, the staff shall prepare for the use of the members of the committee a summary of the testimony given before the committee on that day. After approval by the chairman and the ranking minority member of the committee, each such summary may be printed as a part of the committee hearings if such hearings are ordered by the committee to be printed.

(e) Whenever any hearing is conducted by any such committee of the Senate (except the Committee on Appropriations) upon any measure or matter, the minority on the committee shall be entitled, upon request made by a majority of the minority members to the chairman before the completion of such hearing, to call witnesses selected by the minority to testify with respect to the measure or matter during at least one day of hearing thereon.

(f) Whenever any such committee of the Senate (except the Committee on Appropriations) has reported any measure, by action taken in conformity with the requirements of section 133(d) of this Act, no point of order shall lie with respect to that measure on the ground that hearings upon that measure by the committee were not conducted in accordance with the provisions of this section.

* * * * * * *

COMMITTEE POWERS

SEC. 134. (a) Each standing committee of the Senate, including any subcommittee of any such committee, is authorized to hold such hearings, to sit and act at such times and places during the sessions, recesses, and adjourned periods of the Senate, to require by subpena or otherwise the attendance of such witnesses and the production of such correspondence, books, papers, and documents, to take such testimony and to make such expenditures (not in excess of $10,000 for each committee during any Congress) as it deems advisable. Each such committee may make investigations into any matter within its jurisdiction, may report such hearings as may be had by it, and may employ stenographic assistance at a cost not exceeding 25 cents per hundred words. The expenses of the committee shall be paid from the contingent fund of the Senate upon vouchers approved by the chairman.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H. Con. Res. 204 Mr. Ullman and Mr. Conable	To approve the extension of nondiscriminatory treatment to the products of the People's Republic of China.	Jan. 22, 1980 H. Rept. 96-733	Jan. 24, 1980	--------	Jan. 24, 1980 Received, considered, and agreed to.	--------	--------	--------	--------	----
H. Con. Res. 351 Mr. Ullman	With respect to taxing social security benefits.	June 10, 1980 H. Rept. 96-1079	July 21, 1980	--------	--------	--------	--------	--------	--------	----
H. Con. Res. 376 Mr. Vanik and others	Relative to Japan-United States trade.	Sept. 18, 1980 H. Rept. 96-1345	Nov. 17, 1980	--------	--------	--------	--------	--------	--------	----
H.J. Res. 531 Mr. Shannon and others	Disapproving the imposition, effective Mar. 15, 1980, by the President of fees on the importation of crude oil and gasoline.	May 29, 1980 H. Rept. 96-1061	June 4, 1980	June 4, 1980 *Ordered placed on the Senate Calendar.* June 6, 1980 *Indefinitely postponed.*	--------	--------	--------	--------	--------	----
H.J. Res. 569 Mr. Ullman	To provide for a temporary increase in the public debt limit.	June 13, 1980 *No written report.*	June 13, 1980	June 13, 1980 *Ordered held at the desk.*	June 26, 1980	--------	--------	--------	June 28, 1980	96-286
H.J. Res. 570 Mr. Ullman	To provide for a temporary increase in the public debt limit.	June 13, 1980 *No written report.*	June 13, 1980	Dec. 4, 1980 *No written report.*	Dec. 12, 1980	--------	--------	--------	Dec. 19, 1980	96-556
H.J. Res. 598 Mr. Albosta and others	Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.	--------	Dec. 2, 1980	Dec. 4, 1980* *No written report.*	--------	--------	--------	--------	--------	----

*With amendments.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.J. Res. 636	To provide for a temporary increase in the public debt limit.	---------	Nov. 21, 1980	Dec. 4, 1980 *No written report.*	Dec. 12, 1980 *Senate considered, laid aside, and passed H.J. Res. 570.*	---------	---------	---------	---------	----
H.R. 934 Mr. Moorhead	For the relief of Brian Hall and Vera W. Hall.	Mar. 21, 1979 H. Rept. 96-65**	May 15, 1979	Dec. 10, 1979 S. Rept. 96-471*	---------	---------	---------	---------	---------	----
H.R. 1147 Mr. Ullman and others	To extend temporarily the authority of the Secretary of the Treasury to waive the imposition of countervailing duties.	Feb. 22, 1979 H. Rept. 96-15	Mar. 1, 1979 *	Mar. 22, 1979 S. Rept. 96-45	Mar. 28, 1979	---------	---------	---------	Apr. 3, 1979	96-6
H.R. 1212 Mr. Fuqua	For the relief of the University of Florida, Gainesville, Fla.	July 24, 1979 H. Rept. 96-378	Sept. 10, 1979	Dec. 19, 1979 S. Rept. 96-532*	---------	---------	---------	---------	---------	----
H.R. 1319 Mr. Akaka	To extend the period for duty-free entry of a 3.60-meter telescope and associated articles for the use of the Canada-France-Hawaii Telescope Project at Mauna Kea, Hawaii.	July 24, 1979 H. Rept. 96-376	Sept. 10, 1979	Dec. 13, 1979 S. Rept. 96-499*	---------	---------	---------	---------	---------	----
H.R. 1543 Mr. Vanik and others	To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974.	Mar. 20, 1979 H. Rept. 96-57	May 30, 1979	Oct. 30, 1979 S. Rept. 96-385* Dec. 3, 1979 *Ordered placed on the Senate Calendar.*	---------	---------	---------	---------	---------	----
H.R. 2297 Mr. Heftel	To continue until the close of June 30, 1982, the existing suspension of duties on synthetic rutile.	July 24, 1979 H. Rept. 96-377	Sept. 10, 1979	Dec. 15, 1979 S. Rept. 96-504*	---------	---------	---------	---------	---------	----
H.R. 2471 Mr. Vanik	To authorize appropriations for the U.S. International Trade Commission and U.S. Customs Service for fiscal year 1980, and for other purposes.	Mar. 21, 1979 H. Rept. 96-62	Jan. 22, 1980	Jan. 23, 1980 *Ordered placed on the Senate Calendar.*	---------	---------	---------	---------	---------	----

* With amendments.

**Reported by House Judiciary Committee.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 2492 Mr. Jenkins	To extend until July 1, 1984, the duty suspension on crude feathers and downs.	July 24, 1979 H. Rept. 96–375	Feb. 19, 1980	May 6, 1980 S. Rept. 96–684*						
H.R. 2534 Mr. Ullman	To provide for a temporary increase in the public debt limit.	Mar. 8, 1979 H. Rept. 96–31	Mar. 15, 1979	Mar. 15, 1979 *Ordered held at the desk.*	Mar. 27, 1979 *	--------	--------	--------	Apr. 2, 1979	96–5
H.R. 2535 Mr. Albosta and others	To amend the Tariff Schedules of the United States to suspend for a temporary period the duty on certain alloy tool steels used for making chipper knives.	Oct. 26, 1979 H. Rept. 96–562	Dec. 3, 1979	--------	--------	--------	--------	--------	--------	----
H.R. 2537 Mr. Bauman and others	To reduce until Dec. 31, 1981, the duty on strontium nitrate.	Oct. 26, 1979 H. Rept. 96–563	Dec. 3, 1979	--------	--------	--------	--------	--------	--------	----
H.R. 2626 Mr. Rangel and Mr. Waxman	To establish a National Commission on Hospital Costs, to encourage voluntary efforts to contain hospital costs, to provide for the orderly development of State hospital cost containment programs, to encourage philanthropic support for nonprofit hospitals, and for other purposes.	Aug. 1, 1979 H. Rept. 96–404 (pt. I) Oct. 9, 1979 H. Rept. 96–404‡ (pt. II)	Nov. 15, 1979							
H.R. 2727 Mr. Ullman and others	To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes.	June 6, 1979 H. Rept. 96–238	Nov. 14, 1979	Dec. 7, 1979 S. Rept. 96–465	Dec. 18, 1979	--------	--------	--------	Dec. 31, 1979	96–177
H.R. 2759 Mr. Murphy	To establish an interim procedure for the orderly development of hard mineral resources in the deep seabed, pending adoption of an international regime relating thereto, and for other purposes.	Aug. 2, 1979 H. Rept. 96–411 Pt. I** Aug. 17, 1979 H. Rept. 96–411 Pt. II*** Nov. 2, 1979 96–411 Pt. III **** May 15, 1980 96–411 Pt. IV†	June 9, 1980	June 11, 1980 *Ordered held at the desk.*	June 23, 1980*	June 25, 1980.—House agreed to Senate amendments.			June 28, 1980	96–283

*With amendments.

** Reported by Interior and Insular Affairs Committee.

*** Reported by Merchant Marine and Fisheries Committee.

**** Reported by Ways and Means Committee.

† Reported by Foreign Affairs Committee.

‡Reported by Committee on Interstate and Foreign Commerce.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 2797 Mr. Ullman and others	To make technical corrections related to the Revenue Act of 1978.	June 7, 1979 H. Rept. 96-250	July 16, 1979	Dec. 13, 1979 S. Rept. 96-498*	Feb. 26, 1980*	Feb. 28, 1980.—House disagreed with one amendment: Mar. 18, 1980.—Senate receded and adopted a redrafted amendment. Mar. 19, 1980.—House agreed to Senate amendment.			Apr. 1, 1980	96-222
H.R. 3091 Mr. Rostenkowski and Mr. Corman	To extend for 1 year the provisions of law relating to the business expenses of State legislators.	Mar. 21, 1979 H. Rept. 96-63	Mar. 27, 1979	Mar. 28, 1979 *Ordered held at the desk.*	Mar. 28, 1979 *	May 2, 1979	Dec. 19, 1979 H. Rept. 96-718	Dec. 20, 1979 H. Rept. 96-718	Jan. 2, 1980	96-178
H.R. 3122 Mr. Vanik	Relating to the tariff treatment of certain articles.	July 24, 1979 H. Rept. 96-379	Sept. 10, 1979	Dec. 11, 1979 S. Rept. 96-474*	Oct 1, 1980	Oct. 2, 1980.—House agreed to Senate amendments.			Oct. 17, 1980	96-467
H.R. 3236 Mr. Pickle and others	To amend title II of the Social Security Act to provide better work incentives and improved accountability in the disability insurance program. and for other purposes.	Apr. 4, 1979 H. Rept. 96-100	Sept. 6, 1979	Nov. 8, 1979 S. Rept. 96-408*	Jan. 31, 1980*	Mar. 26, 1980	May 22, 1980 H. Rept. 96-944	May 29, 1980 H. Rept. 96-944	June 9, 1980	96-265
H.R. 3317 Mr. Devine	For the relief of Ohio Wesleyan University, Delaware, Ohio	Oct. 26, 1979 H. Rept. 96-560	Nov. 27, 1979	Aug. 18, 1980 S. Rept. 96-898*	Oct. 1, 1980*	Dec. 10, 1980.—House agreed with Senate amendments and returned to Senate. Dec. 12, 1980.—Senate concurred in House amendments to Senate amendments.			Dec. 24, 1980	96-598
H.R. 3434 Mr. Corman and others	To amend the Social Security Act to make needed improvements in the child welfare and social services programs, to strengthen and improve the program of Federal support for foster care of needy and dependent children, to establish a program of Federal support to encourage adoptions of children with special needs, and for other purposes.	May 10, 1979 H. Rept. 96-136 June 26, 1979 H. Rept. 96-136 (pt. II) †	Aug. 2, 1979	Sept. 2, 1979 S. Rept. 96-336*	Oct. 29, 1979*	Nov. 16, 1979	June 13, 1980 H. Rept. 96-900	June 13, 1980 H. Rept. 96-900	June 17, 1980	96-272
H.R. 3464 Mr. Corman and others	To amend title XVI of the Social Security Act to remove certain work disincentives for the disabled under the supplemental security income benefits program, and for other purposes.	Apr. 25, 1979 H. Rept. 96-104	June 6, 1979	--------	--------	--------	--------	--------	--------	----
H.R. 3637 Mr. Vanik	To carry out the obligations of the United States under the International Coffee Agreement 1976; signed at New York on Feb. 27, 1976, and entered into force for the United States on Oct. 1. 1976, and for other purposes.	Sept. 16, 1980 * H. Rept. 96-1322	Dec. 2, 1980 *	Dec. 4, 1980 *No written report.*	Dec. 15, 1980	--------	--------	--------	Dec. 24, 1980	96-599

* With amendments.

† Reported by House Appropriations Committee.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 3755 Mr. McKinney	For the relief of St. Paul's Episcopal Church, Riverside, Conn.	Oct. 26, 1979 H. Rept. 96-561 Nov. 8, 1980 H. Rept. 96-561 (pt. 2)	Nov. 27, 1979	Aug. 22, 1980 S. Rept. 96-912*	--------	--------	--------	--------	--------	----
H.R. 3904 Mr. Perkins	To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve retirement income security under private multiemployer pension plans by strengthening the funding requirements for those plans, to authorize plan preservation measures for financially troubled multiemployer pension plans, and to revise the manner in which the pension plan termination insurance provisions apply to multiemployer plans, and for other purposes.	Apr. 2, 1980 H. Rept. 96-869 (pt. I)†† Apr. 23, 1980 H. Rept. 96-869 (pt. II)**	May 22, 1980	May 29, 1980 *Ordered held at the desk.*	July 29, 1980	Sept. 8, 1980	Sept. 19, 1980 H. Rept. 96-1343	Sept.18, 1980 H. Rept. 96-1343	Sept. 26, 1980	96-364
H.R. 3915 Mr. Thompson	To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for 10 months the date on which the corporation must pay benefits under terminated multiemployer plans.	May 23, 1979 H. Rept. 96-215**	June 4, 1979	June 5, 1979 *Ordered held at the desk.*	June 6, 1979	--------	--------	--------	June 19, 1979	96-24
H.R. 3919 Mr. Ullman	Crude Oil Windfall Profit Tax Act of 1979.	June 22, 1979 H. Rept. 96-304	June 28, 1979*	Nov. 1, 1979 S. Rept. 96-394*	Dec. 17, 1979*	Dec. 18, 1979	Mar. 13, 1980 H.Rept. 96-817	Mar. 27, 1980 H.Rept. 96-817	Apr. 2, 1980	96-223
H.R. 3920 Mr. Corman and Mr. Bafalis	To amend the Unemployment Compensation Amendments of 1976 with respect to the National Commission on Unemployment Compensation, and for other purposes.	June 5, 1979 H. Rept. 96-237	July 25, 1979	Sept. 21, 1979 S. Rept. 96-327	Sept. 27, 1979	--------	--------	--------	Oct. 10, 1979	96-84
H.R. 4007 Mr. Brodhead and Mr. Corman	To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States which have outstanding loans will not apply if the State makes certain repayments.	June 6, 1979 H. Rept. 96-239	Nov. 7, 1979	Sept. 26. 1980 S. Rept. 96-998*	--------	--------	--------	--------	--------	----
H.R. 4033 Mr. Wirth	For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof.	Aug. 28, 1980 H. Rept. 96-1266***	Sept. 16, 1980	--------	--------	--------	--------	--------	--------	----

*With amendments.

**Reported by the House Education and Labor Committee.

***Reported by the House Committee on the Judiciary.

†† Reported by House Ways and Means Committee.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 4155 Mr. Simon	To amend the Internal Revenue Code of 1954 to allow the Internal Revenue Service to disclose the mailing addresses of individuals who have defaulted on certain student loans solely for purposes of collecting such loans.	May 21, 1980 H.Rept. 96–1044	June 17, 1980	Nov. 25, 1980 S. Rept. 96-1039	Dec. 13, 1980*	--------	--------	--------	Dec. 28, 1980	96–603
H.R. 4309 Mr. Benjamin and others	To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes.	Oct. 26, 1979 H. Rept. 96-566	Dec. 3, 1979	--------	--------	--------	--------	--------	--------	----
H.R. 4537 Mr. Wright and Mr. Rhodes	To approve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes.	July 3, 1979 H. Rept. 96-317	July 11, 1979	July 17, 1979 S. Rept. 96-249	July 23, 1979	--------	--------	--------	July 26, 1979	96–39
H.R. 4612 Mr. Downey and others	To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of preventive services, referral, and case management for disabled children receiving SSI benefits.	Sept. 21, 1979 H. Rept. 96-466	Sept. 27, 1979	Dec. 10, 1979 S. Rept. 96-472*	Mar. 4 1980*	--------	--------	--------	--------	----
H.R. 4685 Mr. Murphy	To provide for the control of the importing into and the exporting from the United States of elephant and elephant products and to provide for other purposes.	Nov. 27, 1979 H. Rept. 96-661 (pt. I) Dec. 14, 1979 H. Rept. 96-661 (pt. II)	Dec. 19, 1979	--------	--------	--------	--------	--------	--------	----
H.R. 4746 Mr. Rostenkowski and others	To make miscellaneous changes in the tax laws.	Sept. 11, 1979 H. Rept. 96-423	Sept. 17, 1979	--------	--------	--------	--------	--------	--------	----
H.R. 4904 Mr. Corman and others	To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the program of supplemental security income, and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes.	Sept. 20, 1979 H. Rept. 96-451 (pt. I)	Nov. 7, 1979	--------	--------	--------	--------	--------	--------	----

*With amendments.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 4962 Mr. Waxman	To amend title XIX of the Social Security Act to strengthen and improve medicaid for pregnant women, and for other purposes.	Oct. 26, 1979 H. Rept. 96-568**	Dec. 11, 1979	Dec. 13, 1979 *Ordered placed on the Senate Calendar.*	---------	---------	---------	---------	---------	----
H.R. 4968 Mr. Fowler	To amend the Internal Revenue Code of 1954 to provide that in certain cases the net operating loss carryover period for a taxpayer who ceases to be real estate investment trust shall be the same as the net operating loss carryover period for a taxpayer who continues to be real estate investment trust.	May 21, 1980 H. Rept. 96-1045*	Nov. 17, 1980	Nov. 25 1980 S. Rept. 96-1037*	Dec. 13, 1980*	Dec. 13, 1980.—House agreed to Senate amendments with amendments. Dec. 13, 1980.—Senate agreed to House amendments to Senate amendments.			Dec. 24, 1980	96-595
H.R. 5043 Mr. Ullman and Mr. Conable	To amend the Internal Revenue Code of 1954 to provide for the tax treatment of bankruptcy, insolvency, and similar proceedings, and for other purposes.	Mar. 19, 1980 H. Rept. 96-833	Mar. 24, 1980	Nov. 25, 1980 S. Rept. 96-1035*	Dec. 13, 1980*	---------	---------	---------	Dec. 24, 1980	96-589
H.R. 5047 Mr. Frenzel	To provide for the temporary suspension of certain duties, to extend certain existing extensions of duties, and for other purposes.	June 19, 1980 H. Rept. 96-1109	July 21, 1980	Sept. 26, 1980 S. Rept. 96-999	Dec. 13, 1980*	---------	---------	---------	Dec. 28, 1980	96-609
H.R. 5224 Mr. Ullman	To continue through May 31, 1981, the existing prohibition on the issuance of fringe benefit regulations, and for other purposes.	Sept. 20, 1979 H. Rept. 96-448	Oct. 9, 1979	Nov. 29, 1979 S. Rept. 96-433*	Dec. 7, 1979*	Dec. 19, 1979.—House agreed to Senate amendment with an amendment. Dec. 20, 1979.—Senate agreed to House amendment to Senate amendment.			Dec. 29, 1979	96-167
H.R. 5295 Mr. Pickle and Mr. Jacobs	To amend title II of the Social Security Act to make the monthly earnings test available in limited circumstances in the case of certain beneficiaries, to amend the technical requirements for entitlement to medicare, and to provide that income attributable to services performed before an individual first becomes entitled to old-age insurance benefits shall not be taken into account (after 1977) in determining his or her gross income for purposes of the earnings test.	Oct. 19, 1979 H. Rept. 96-537 (pt. I) Dec. 12, 1979 96-537 (pt. II)	Dec. 19, 1979	Sept. 24, 1980 S. Rept. 96-987*	Sept. 30, 1980*	Oct. 1, 1980.—House agreed to Senate amendment with amendment. Oct. 1, 1980.—Senate concurred in House amendment.			Oct. 19, 1980	96-473
H.R. 5369 Mr. Ullman	To provide for a temporary increase in the public debt limit, and to amend the Rules of the House of Representatives to make possible the establishment of the public debt limit in the future as a part of the congressional budget process.	Sept. 24, 1979 H. Rept. 96-472 (pt. I)	Sept. 26, 1979	Sept. 26, 1979 *Ordered held at the desk.*	Sept. 28, 1979	---------	---------	---------	Sept. 29, 1979	96-78

* With amendments.
**Reported by House Interstate and Foreign Commerce Committee.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 5391 Mr. Ullman	To amend ch. 42 of the Internal Revenue Code of 1954 with respect to the determination of second tier taxes.	Apr. 29, 1980 H. Rept. 96-912	May 20, 1980	Nov. 25, 1980 S. Rept. 96-1034	Dec. 13, 1980 *	--------	--------	--------	Dec. 24, 1980	96-596
H.R. 5441 Mr. Vanik	To amend the Tariff Schedules of the United States with respect to the tariff treatment of certain articles.	Oct. 29, 1979 H. Rept. 96-569	Dec. 3, 1979	--------	--------	--------	--------	--------	--------	----
H.R. 5505 Mr. Rostenkowski and others	To simplify certain provisions of the Internal Revenue Code of 1954, and for other purposes.	Oct. 23, 1979 H. Rept. 96-545	Oct. 30, 1979	Nov. 25, 1980 S. Rept. 96-1033	Dec. 13, 1980 *	--------	--------	--------	Dec. 24, 1980	96-601
H.R. 5507 Mr. Corman and others	To amend the Internal Revenue Code of 1954 with respect to the requirement that unemployment benefits be reduced by certain retirement benefits, and for other purposes.	Oct. 19, 1979 H. Rept. 96-538	Feb. 6, 1980	--------	--------	--------	--------	--------	--------	----
H.R. 5741 Mr. Ullman and others	To amend the Internal Revenue Code of 1954 to provide that interest on certain mortgage subsidy bonds will not be exempt from Federal tax.	Dec. 3, 1979 H. Rept. 96-678	Mar. 26, 1980	--------	--------	--------	--------	--------	--------	----
H.R. 5829 Mr. Hamilton	For the relief of the Foundry United Methodist Church.	June 19, 1980 H. Rept. 96-1106	July 1, 1980	Sept. 15, 1980* S. Rept. 96-940	--------	--------	--------	--------	--------	----
H.R. 5973 Mr. Rostenkowski and others	To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad, to allow the tax-free rollover of certain distributions from money purchase pension plans, and for other purposes.	Dec. 5, 1979 H. Rept. 96-689	Dec. 17, 1979	Nov. 24, 1980 S. Rept. 96-1031	Dec. 13, 1980 *	--------	--------	--------	Dec. 28, 1980	96-608
H.R. 6029 Mr. Ullman and others	To provide for the implementation of the International Sugar Agreement, 1977, and for other purposes.	Dec. 20, 1979 H. Rept. 96-725 Pt. I.	Mar. 11, 1980	Mar. 26, 1980 S. Rept. 96-644	Apr. 2, 1980	--------	--------	--------	Apr. 22, 1980	96-236
H.R. 6089 Mr. Frenzel	To amend the Tariff Schedules of the United States to provide for a temporary change in the duty on unwrought lead, and for other purposes.	July 22, 1980 H. Rept. 96-1183*	Aug. 18, 1980	--------	--------	--------	--------	--------	--------	----
H.R. 6571 Mr. Breaux	To amend the Tariff Act of 1930 to continue temporarily the duty-free status of the cost of certain fish net and netting purchases and repairs.	June 19, 1980 H. Rept. 96-1107	July 21, 1980	Sept. 26, 1980 S. Rept. 96-997*	--------	--------	--------	--------	--------	----

* With amendments.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 6750 Mr. Edgar	To suspend until July 1, 1983, the column 1 rate of duty on textile fabrics used in the manufacture of hovercraft skirts.	Sept. 22, 1980 H. Rept. 96-1361	Nov. 17, 1980	--------	--------	--------	--------	--------	--------	----
H.R. 6806 Mr. Corman	To amend secs. 46(f) and 167(l) of the Internal Revenue Code of 1954 regarding the treatment of public utility property and to provide a transitional rule with respect thereto.	July 30, 1980 H. Rept. 96-1210	Sept. 24, 1980	Nov. 25, 1980 S. Rept. 96-1038	--------	--------	--------	--------	--------	----
H.R. 6883 Mr. Ullman	To amend the Internal Revenue Code of 1954 to revise the rules relating to certain installment sales.	May 21, 1980 H. Rept. 96-1042	June 17, 1980	Sept. 26, 1980 S. Rept. 96-1000	Oct. 1, 1980	Oct. 2, 1980.—House agreed to Senate amendments.			Oct. 19, 1980	96-471
H.R. 6975 Mr. Ford	To eliminate the duties on wood veneers.	June 19, 1980 H. Rept. 96-1108	July 21, 1980	Sept. 30, 1980 S. Rept. 96-1007*	Oct. 1, 1980	Dec. 1, 1980.—House agreed to Senate amendments.			Dec. 17, 1980	96-541
H.R. 7020 Mr. Florio	To amend the Solid Waste Disposal Act to provide authorities to respond to releases of hazardous waste from inactive hazardous waste sites which endanger public health and the environment, to establish a Hazardous Waste Response Fund to be funded by a system of fees, to establish prohibitions and requirements concerning inactive hazardous waste sites, to provide for liability of persons responsible for releases of hazardous waste at such sites, and for other purposes.	May 16, 1980 H. Rept. 96-1016 Pt. I June 20, 1980 H. Rept. 96-1016 Pt. II	Sept. 23, 1980	Sept. 30, 1980 *Ordered placed on the Calendar*	Nov. 24, 1980*	Dec. 3, 1980.—House agreed to Senate amendments under suspension of rules.			Dec. 11, 1980	96-510
H.R. 7085 Mr. Fascell	To provide certain benefits to individuals held hostage in Iran and to similarly situated individuals, and for other purposes.	Sept. 19, 1980 H. Rept. 96-1349 Pts. I, II, and III **	Sept. 22, 1980		Sept. 30, 1980				Oct. 14, 1980	96-449
H.R. 7112 Mr. Fountain	To authorize an extension and amendment of the revenue sharing program to provide general purpose fiscal assistance to local governments, and for other purposes.	Sept. 4, 1980 H. Rept. 96-1277 ***	Nov. 13, 1980	Nov. 17, 1980 *Ordered placed on the Calendar.*	Dec. 9, 1980 *	Dec. 10, 1980.—House agreed to Senate amendments with amendments. Senate receded and concurred in House amendments.			Dec. 28, 1980	96-604
H.R. 7139 Mr. Cotter	To suspend for 1 year the duties on wrapper tobacco.	July 22, 1980 H. Rept. 96-1182	Aug. 18, 1980	--------	--------	--------	--------	--------	--------	----

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* With amendments.

** Reported from Committees on Post Office and Civil Service, Foreign Affairs, and Ways and Means, respectively.

*** Reported from House Government Operations.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 7140 Mr. Thompson and Mr. Erlenborn	To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for one month the date on which the corporation must pay benefits under multiemployer plans.	Apr. 28, 1980**	Apr. 28, 1980	Apr. 29, 1980 *Ordered held at the desk.*	Apr. 29, 1980*	--------	Apr. 29, 1980.—House agreed to Senate amendments.		Apr. 30, 1980	96–239
H.R. 7171 Mr. Rostenkowski	To make certain miscellaneous changes in the tax laws.	May 22, 1980 H. Rept. 96–1050	June 17, 1980	Nov. 24, 1980 S. Rept. 96–1032*	Dec. 13, 1980 *	Dec. 13, 1980.—House agreed to Senate amendments with amendments Dec. 13, 1980.—Senate agreed to House amendments to Senate amendments.			Dec. 28, 1980	96–613
H.R. 7428 Mr. Ullman	To extend the present public debt limit through June 30, 1980.	May 22, 1980 96–1049	June 4, 1980	June 4, 1980 *Ordered held at the desk.*	June 4, 1980*	June 5, 1980.—Vetoed by the President. June 5, 1980.—House voted to override the veto. June 6, 1980.—Senate voted to override the veto.				96–264
H.R. 7471 Mr. Ullman	To extend the present public debt limit through June 5, 1980.	--------	May 30, 1980	May 30, 1980 *Ordered held at the desk.*	May 30, 1980	--------	--------	--------	May 30, 1980	96–256
H.R. 7477 Mr. Ullman	To amend the Internal Revenue Code of 1954 to provide a three-month extension of the taxes which are transferred to the Airport and Airway Trust Fund.	June 5, 1980 H. Rept. 96–1077	June 17, 1980	June 28, 1980 *Committee discharged from further consideration.*	June 30, 1980	--------	--------	--------	July 1, 1980	96–298
H.R. 7478 Mr. Ullman	To facilitate the management of the public debt by permitting an increase in the investment yield on U.S. savings bonds above the existing 7 per centum ceiling, and by increasing the amount of the bonds paying interest in excess of 4¼ per centum which may be outstanding.	July 22, 1980 H. Rept. 96–1180	July 28, 1980	Aug. 22, 1980 S. Rept. 96–911	Sept. 26, 1980	--------	--------	--------	Oct. 3, 1980	96–377
H.R. 7660 Mr. Jenkins	To extend duty-free treatment to certain freight containers.	Sept. 22, 1980 H. Rept. 96–1362	Nov. 17, 1980	--------	--------	--------	--------	--------	--------	----
H.R. 7670 Mr. Pickle and others	To amend title II of the Social Security Act to make necessary adjustments in the allocation of social security tax receipts between the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund.	July 2, 1980 H. Rept. 96–1148	July 21, 1980	Sept. 16, 1980 S. Rept. 96–946	Sept. 25, 1980	--------	--------	--------	Oct. 9, 1980	96–403

*With amendments.

** House Education and Labor Committee discharged.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
H.R. 7685 Mr. Thompson and Mr. Erlenborn	To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for one month the date on which the corporation must pay benefits under terminated multiemployer plans.	June 27, 1980 Education and Labor Committee discharged	June 27, 1980	June 27, 1980 *Ordered held at the desk.*	June 28, 1980	--------	--------	--------	June 30, 1980	96-293
H.R. 7709 Mr. Jones of Oklahoma.	To amend the Tariff Schedules of the United States to increase the quantity of cigarettes that may be accorded duty-free treatment if acquired in the insular possessions and entered by returning U.S. residents.	Sept. 22, 1980 H. Rept. 96-1360	Nov. 17, 1980	Dec. 15, 1980 *Finance discharged.*	Dec. 15, 1980	--------	--------	--------	Dec. 23, 1980	96-578
H.R. 7765 Mr. Giaimo	To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981.	July 21, 1980 H. Rept. 96-1167	Sept. 4, 1980	--------	Sept. 17, 1980 *	Sept. 18, 1980	Dec. 3, 1980 H. Rept. 96-1479	Dec. 3, 1980 H. Rept. 96-1479	Dec. 5, 1980	96-499
H.R. 7779 Mr. Ullman	To amend the Internal Revenue Code of 1954 to authorize 3 additional judges for the Tax Court.	Aug. 26, 1980 H. Rept. 96-1258	Sept. 8, 1980	Sept. 25, 1980 S. Rept. 96-993	Oct. 1, 1980	--------	--------	--------	Oct. 13, 1980	96-439
H.R. 7802 Mr. Downey	To amend the Tariff Schedules of the United States with respect to the rates of duty on ephedrine, racephedrine, and their salts.	Sept. 22, 1980 H. Rept. 96-1363	Nov. 17, 1980	--------	--------	--------	--------	--------	--------	----
H.R. 7942 Mr. Vanik	To approve and implement the protocol to the trade agreement relating to customs valuation, and for other purposes.	Sept. 1, 1980 H. Rept. 96-1346	Nov. 14, 1980	--------	Nov. 17, 1980	--------	--------	--------	Dec. 2, 1980	96-490
H.R. 7956 Mr. Rostenkowski	To make various changes in the tax laws.	Sept. 4, 1980 H. Rept. 96-1278	Sept. 9, 1980	Nov. 25, 1980 S. Rept. 96-1036*	Dec. 13, 1980*	Dec. 13, 1980.—House agreed to Senate amendments with amendments. Dec. 13, 1980.—Senate agreed to House amendments to Senate amendments.			Dec. 28, 1980	96-605
H.R. 8146 Mr. Corman	To provide a program of Federal supplemental unemployment compensation.	Sept. 29, 1980 H. Rept. 96-1425	Sept. 30, 1980	Sept. 30, 1980 *Ordered held at the desk.*	Oct. 1, 1980	--------	--------	--------	--------	
H.R. 8406 Mr. Carter	To amend title XVIII of the Social Security Act to provide for medicare coverage of pneumococcal vaccine and its administration.	--------	Dec. 5, 1980	--------	Dec. 13, 1980*	Dec. 13, 1980.—House agreed to Senate amendments.			Dec. 28, 1980	96-611

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*With amendments.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE

NINETY-SIXTH CONGRESS

SENATE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
S. Con. Res. 47 Mr. Ribicoff (by request)	To approve the extension of nondiscriminatory treatment with respect to the products of China.	--------	--------	June 10, 1979 S. Rept. 96-549 Jan. 1, 1980 *Indefinitely postponed.*	--------		*(See H. Con. Res. 204.)*			
S. Res. 51 Mr. Long	Requesting an additional $30,000 for the Committee on Finance for routine committee expenses.	--------	--------	Feb. 1, 1979 *No written report.* Mar. 1, 1979 S. Rept. 96-28†	Mar. 7, 1979	--------	--------	--------	--------	---
S. Res. 52 Mr. Long	Requesting an additional $1,300,000 for the Committee on Finance for inquiries and investigations.	--------	--------	Feb. 1, 1979 *No written report.* Mar. 1, 1979 S. Rept. 96-16*†	Mar. 7, 1979*	--------	--------	--------	--------	---
S. Con. Res. 92 Mr. Chafee and others	Withholding of income tax on interest and dividends.	--------	--------	July 23, 1980 S. Rept. 96-863	--------	--------	--------	--------	--------	---
S. Con. Res. 108 Mr. Danforth	To disapprove the determination of the President not to provide import relief for the leather wearing apparel industry.	--------	--------	Aug. 22, 1980 S. Rept. 96-910	Sept. 16, 1980	--------	--------	--------	--------	---
S. Con. Res. 127 Mr. Long	Expressing the sense of the Congress with respect to consideration of the Tax Reduction Act of 1980.	--------	--------	Sept. 24, 1980 *No written report.*	--------	--------	--------	--------	--------	---
S.J. Res. 159 Mr. Dole and others	Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum or petroleum products.	--------	--------	May 15, 1980 S. Rept. 96-278 June 6, 1980 *Indefinitely postponed.*	--------	--------	--------	--------	--------	---

*With amendments.

†Reported by Senate Committee on Rules and Administration.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

SENATE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in— House	Conference Report Agreed to in— Senate	Date Approved	Law No.
S. Res. 169 Mr. Cohen and others	Relating to the report by the Secretary of Health, Education, and Welfare with respect to home health and other in-home services.	--------	--------	June 27, 1979 S. Rept. 96-233	July 11, 1979	*(House passed identical H. Res. 357.)*				
S. Res. 188 Mr. Gravel	Relating to transitional rules governing use of tax-exempt State and municipal bonds known as mortgage bonds.	--------	--------	July 12, 1979 S. Rept. 96-243	July 19, 1979*	--------	--------	--------	--------	----
S. Res. 213 Mr. Long	An original resolution waiving sec. 402(a) of the Congressional Budget Act of 1974 with respect to the consideration of S. 566.	--------	--------	July 30, 1979 *No written report.* July 31, 1979* *No written report.*	Aug. 3, 1979	--------	--------	--------	--------	----
S. Res. 269 Mr. Long	An original resolution waiving sec. 402(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 1543.	--------	--------	Oct. 30, 1979 *No written report.* Nov. 15, 1979* *No written report.*	Dec. 4, 1979	--------	--------	--------	--------	----
S. Res. 293 Mr. Long	To increase the limitation on expenditures by the Committee on Finance for the procurement of consultants.	--------	--------	Nov. 29, 1979 *No written report.* Dec. 13, 1979 S. Rept. 96-489**	Dec. 20, 1979	--------	--------	--------	--------	----
S. Res. 337 Mr. Long	An original resolution authorizing additional expenditures by the Committee on Finance.	--------	--------	Jan. 24 1980 *No written report.* Feb. 27, 1980 S. Rept. 96-603**	Mar. 4, 1980	--------	--------	--------	--------	----
S. Res. 431 Mr. Long	An original resolution to waive sec. 303(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 3236 and the conference report thereon.	--------	--------	May 14, 1980 *No written report.* May 29, 1980* *No written report.*	May 29, 1980	--------	--------	--------	--------	----

*Reported by Senate Committee on the Budget.
**Reported by Senate Committee on Rules and Administration.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

SENATE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
S. Res. 432 Mr. Nelson and others	With respect to taxing of social social security benefits.	--------	--------	May 15, 1980 S. Rept. 96-726	Aug. 4, 1980	--------	--------	--------	--------	----
S. Res. 435 Mr. Long	An original resolution relating to transitional rules governing the use of tax-exempt State and municipal bonds known as mortgage bonds.	--------	--------	May 15, 1980 S. Rept. 96-727	--------	--------	--------	--------	--------	----
S. Res. 528 Mr. Long	Waiving sec. 402(a) of the Congressional Budget Act of 1974 with respect to the consideration of S. 2574.	--------	--------	Sept. 24, 1980 *No written report.* Nov. 14, 1980†† *No written report.*	--------	--------	--------	--------	--------	----
S. 493 Mr. Matsunaga and others	To promote the orderly development of hard mineral resources in the deep seabed, pending adoption of an international regime relating thereto, and for other purposes.	--------	--------	Aug. 9, 1979 S. Rept. 96-307** Oct. 3, 1979 S. Rept. 96-357*** Oct. 9, 1979 S. Rept. 96-360†	Dec. 14, 1979*	--------	--------	--------	--------	----
S. 566 Mr. Moynihan	To authorize a targeted fiscal assistance program for payment to local governments requiring fiscal relief, an antirecession fiscal assistance program, and for other purposes.	Jan. 31, 1980****	Jan. 31, 1980*	July 30, 1979 S. Rept. 96-273*	Aug. 3 1979*	--------	--------	--------	--------	----

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* With amendments.

** Reported jointly by Senate Committees on Energy and Natural Resources; Commerce, Science, and Transportation; and Foreign Relations.

*** Reported by Senate Committee on Finance.

**** House Government Operations discharged.

†Reported by Senate Committee on Environment and Public Works.

†† Reported by Budget Committee.

††† Reported jointly by Committee on Finance and Labor and Human Resources.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE—Continued

NINETY-SIXTH CONGRESS

SENATE BILLS AND RESOLUTIONS

No. and Author of Bill	Title	Reported in House	Passed House	Reported in Senate	Passed Senate	Sent to Conference	Conference Report Agreed to in—		Date Approved	Law No.
							House	Senate		
S. 1076 Mr. Williams and others	To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, as amended, for the purpose of improving retirement income security under private multiemployer pension plans by strengthening the funding requirements for those plans, authorizing plan preservation measures for financially troubled multiemployer pension plans, and revising the manner in which the pension plan termination insurance provisions apply to multiemployer plans.	---------	---------	July 24, 1980* ††† (*No written report.*) July 29, 1980 *Indefinitely postponed.*		(*See action on H.R. 3904.*)				
S. 1132 Mr. Long	To authorize appropriations for the U.S. International Trade Commission and the U.S. Customs Service for fiscal year 1980, and for other purposes.	---------	---------	May 15, 1979 S. Rept. 96–143 June 6, 1980 *Indefinitely postponed.*	---------	---------	---------	---------	---------	----
S. 1204 Mr. Ribicoff and others	To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes.	---------	---------	July 30, 1979 S. Rept. 96–274*	---------	---------	---------	---------	---------	----
S. 1480 Mr. Culver and others	To provide for liability, compensation, cleanup, and emergency response for hazardous substances released into the environment and the cleanup of inactive hazardous waste disposal sites.	---------		July 11, 1980† S. Rept. 96–848 Nov. 18, 1980 *No written report.*		(*See H.R. 7020.*)				
S. 2574 Mr. Long	To authorize an extension and amendment of the revenue sharing program to provide general purpose fiscal assistance to local governments, and for other purposes.	---------	---------	Sept. 30, 1980 S. Rept. 96–1009		(*See H.R. 7112.*)				
S. 2697 Mr. Long	An original bill to authorize appropriations to the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative, and for other purposes.	---------	---------	May 14, 1980 S. Rept. 96–701 May 14, 1980 *Ordered placed on the Senate Calendar.*	May 28, 1980	---------	---------	---------	---------	----

*With amendments.

†Reported by Senate Committee on Environment and Public Works.

†††Reported jointly by Committees on Finance and Labor and Human Resources.

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE

NINETY-SIXTH CONGRESS

TITLE AND DATE REFERRED TO COMMITTEE

Jan. 15, 1979

Message from the President—Transmitting 10 new deferrals of budget authority. (Jointly referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Foreign Relations; Energy and Natural Resources; Finance; Small Business; and Indian Affairs.) (PM No. 3.)

Jan. 15, 1979

Message from the President—Transmitting a proposal for legislation to extend until Sept. 30, 1979, the authority of the Secretary of the Treasury under sec. 303(d) of the Tariff Act of 1930 to waive the application of countervailing duties. (PM No. 5.) (H. Doc. 96-34.)

Jan. 15, 1979

Communication from the Acting Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Fruits and Vegetables, transmitting, pursuant to law, the committee's report on the Agreement on Trade Matters Between the United States and the United Mexican States. (EC No. 116.)

Jan. 15, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the final report on the "advantages and disadvantages" of extending coverage under title XVIII of the Social Security Act to urban or rural comprehensive mental health centers and to centers for treatment of alcoholism and drug abuse. (EC No. 117.)

Jan. 15, 1979

Communication from the President, transmitting, pursuant to law, a report setting forth his decision that import relief for the domestic bicycle tire and tube industry is not in the national economic interest, and explaining the reasons for his decision. (EC No. 118.) (H. Doc. 96-30.)

Jan. 15, 1979

Communication from the Chairman, The Renegotiation Board, transmitting, pursuant to law, the Board's annual report for fiscal year ending Sept. 30, 1978. (EC No. 119.)

Jan. 15, 1979

Communication from the Chairman, The Renegotiation Board, reporting, pursuant to law, pertaining to the Board's annual report (EC No. 120.)

Jan. 15, 1979

Communication from the Special Representative for Trade Negotiations, transmitting, pursuant to law, reports of the Industry Sector Advisory Committees on the United States-Indian Tropical Products Agreement, which was concluded on July 26, 1978. (EC No. 121.)

Jan. 15, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the Department's fourth report on State medicaid program compliance with sec. 1903(g) of the Social Security Act. (EC No. 122.)

Jan. 15, 1979

Communication from the President, transmitting, pursuant to law, a report setting forth his determination that import relief for the U.S. artificial bait and flies industry is not in the national economic interest and explaining the reasons for his decision. (EC No. 123.) (H. Doc. 96-31.)

Jan. 15, 1979

Communication from the President, transmitting, pursuant to law, a report setting forth his decision that import relief on unwrought, unalloyed copper is not in the national economic interest, and explaining the reasons for his decision. (EC No. 124.) (H. Doc. 96-29.)

Jan. 15, 1979

Communication from the President, transmitting, pursuant to law, a report setting forth his determination to provide import relief for the U.S. high carbon ferrochromium industry and explaining the reasons for his decision. (EC No. 125.) (H. Doc. 96-28.)

Jan. 15, 1979

Communication from the Vice Chairman, United States International Trade Commission, transmitting, pursuant to law, its sixteenth quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 126.)

Jan. 15, 1979

Communication from the President, transmitting, pursuant to law, a report setting forth his decision to modify the import relief recommendation of the United States International Trade Commission by proclaiming increased tariffs of 15 percent on iron or steel bolts, nuts, and large screws for a three-year period and giving the reasons for his decision. (EC No. 127.) (H. Doc. 96–32.)

Jan. 15, 1979

Communication from the President, transmitting proposals relating to international trade. (EC No. 128.) (H. Doc. 96–33.)

Jan. 15, 1979

Communication from the Acting Chairman, The Renegotiation Board, transmitting, pursuant to law, the Board's report covering the fiscal year ending Sept. 30, 1978. (EC No. 129.)

Jan. 15, 1979

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report entitled "Combined Statement of Receipts, Expenditures and Balances of the United States Government for the fiscal year ending Sept. 30, 1978." (EC No. 130.)

Jan. 15, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, December 1978. (Jointly referred to Committees on Appropriations; Agriculture Nutrition, and Forestry; Armed Services; Commerce, Science, and Transportation; Foreign Relations; Human Resources; Energy and Natural Resources; the Judiciary; Finance; and Governmental Affairs.) (EC No. 303.)

Jan. 15, 1979

Communication from the Comptroller General of the United States, commenting, pursuant to law, on the President's First Special Message for Fiscal Year 1979. (Jointly referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Human Resources; Energy and Natural Resources; the Judiciary; Foreign Relations; Finance; and Governmental Affairs.) (EC No. 304.)

Jan. 15, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report of rescissions and deferrals, November 1978. (Jointly referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Human Resources; Energy and Natural Resources; the Judiciary; Foreign Relations; Finance; and Governmental Affairs.) (EC No. 305.)

Jan. 15, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report of rescissions and deferrals, January 1979. (Jointly referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Armed Services; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Foreign Relations; Governmental Affairs; and Human Resources.) (EC No. 309.)

Jan. 18, 1979

Communication from the Chairman, National Commission on Unemployment Compensation, transmitting, pursuant to law, the Commission's interim report. (EC No. 328.)

Jan. 18, 1979

Communication from the Fiscal Assistant Secretary, Department of the Treasury, transmitting, pursuant to law, a statement of liabilities and other financial commitments of the U.S. Government as of Sept. 30, 1978. (EC No. 329.)

Jan. 18, 1979

Communication from the Chairman, U.S. International Trade Commission, transmitting, a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1980. (EC No. 330.)

Jan. 18, 1979

Communication from the Comptroller General of the United States, reporting, pursuant to law, on the Presidents' third special message for fiscal year 1979 that was transmitted to the Congress pursuant to the Impoundment Control Act of 1974. (Jointly referred to Committees on Appropriations; the Budget; Foreign Relations; Agriculture, Nutrition, and Forestry; Energy and Natural Resources; Finance; Small Business; and Indian Affairs.) (EC No. 346.)

Jan. 18, 1979

Communication from the Chairman and Executive Director, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, its third annual report. (Jointly referred to Committees on Finance and Human Resources.) (EC No. 347.)

Jan. 23, 1979

Message from the President—Report on the Operation of the Automotive Products Trade Act (PM No. 13) (Committee Print 96–4.)

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Jan. 23, 1979

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Social Security Administration Should Improve its Recovery of Overpayments Made to Retirement, Survivors, and Disability Insurance Beneficiaries." (EC No. 356.)

Jan. 25, 1979

Message from the President—State of the Union Message. (Jointly referred to Committees on Appropriations; the Budget; Human Resources; Finance; Banking, Housing, and Urban Affairs; Governmental Affairs; Rules and Administration; Commerce, Science, and Transportation; the Judiciary; Agriculture, Nutrition, and Forestry; Veterans Affairs; Select Committee on Indian Affairs; Energy and Natural Resources; Environment and Public Works; and Armed Services.) (PM No. 19.) (H. Doc. 96–1.)

Feb. 1, 1979

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report entitled "Combined Statement of Receipts, Expenditures and Balances of the U.S. Government for the Fiscal Year Ended Sept. 30, 1978". (EC No. 464.)

Feb. 19, 1979

Message from the President—Sixth special message for fiscal year 1979 under Impoundment Control Act of 1974. (Jointly referred to Committees on the Budget; Appropriations; Commerce, Science, and Transportation; Finance, and Foreign Relations.) (PM No. 27.)

Feb. 21, 1979

Communication from the President, transmitting, pursuant to law, a report setting forth his decision to provide import relief on wood and plastic clothespins in the form of a price-bracketed quota. (EC No. 548.) (H. Doc. 96–53.)

Feb. 21, 1979

Communication from the Secretary of Commerce, transmitting a draft of proposed legislation to amend the act of June 18, 1934, regarding the submission by the Foreign-Trade Zones Board of annual reports to Congress. (EC No. 549.)

Feb. 21, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for February 1979. (Jointly referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Foreign Relations; Finance; Governmental Affairs; Human Resources; Judiciary; and Small Business.) (EC No. 571.)

Feb. 26, 1979

Communication from the Assistant Secretary for Congressional Relations, Department of State, transmitting a draft of proposed legislation to carry out the obligations of the United States under the International Coffee Agreement, 1976, and for other purposes. (EC No. 595.)

Feb. 26, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report entitled "Social Security and the Changing Roles of Men and Women". (EC No. 596.)

Mar. 1, 1979

Presidential Message—Agreement between the United States and the Federal Republic of Germany on Social Security. (PM No. 34.) (H. Doc. 96–60.)

Mar. 1, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on the child support enforcement program. (EC No. 650.)

Mar. 1, 1979

Communication from the Special Representative for Trade Negotiations, reporting, pursuant to law, on the reviews and hearings conducted during the preceding 6-month period. (EC No. 651.)

Mar. 1, 1979

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Actions Needed To Stop Excess Medicare Payments for Blood and Blood Products," Feb. 26, 1979. (EC No. 652.)

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

TITLE AND DATE REFFERRED TO COMMITTEE—Continued

Mar. 1, 1979

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Sugar and Other Sweeteners: An Industry Assessment," Feb. 26, 1979. (EC No. 653.)

Mar. 1, 1979

Communication from the Secretary of Labor, transmitting, pursuant to law, the 1977 annual report on the administration of the Employee Retirement Income Security Act of 1974. (Referred jointly to Committees on Finance and Human Resources.) (EC No. 677.)

Mar. 7, 1979

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report on revenue sharing covering Federal fiscal year 1978. (EC No. 699.)

Mar. 7, 1979

Communication from the Chairman, Federal Election Commission, reporting, pursuant to law, relating to a Feb. 16, 1979, letter transmitting proposed regulations pertaining to the administration of the Presidential Primary Matching Payment Account Act (ch. 96, title 26, U.S. Code.) (EC No. 700.)

Mar. 7, 1979

Message from the President—Proposed Intergovernmental Fiscal Assistance Amendments of 1979. (PM No. 35.) (H. Doc. 96–67.)

Mar. 7, 1979

Message from the President—Proposed Hospital Cost Containment Act of 1979. (PM No. 37.) (H. Doc. 96–68.)

Mar. 8, 1979

Communication from the Director, Office of Revenue Sharing, Department of the Treasury, transmitting, pursuant to law, the Sixth Annual Report of the Office of Revenue Sharing, Depart- of the Treasury, Mar. 1, 1979. (EC No. 758.)

Mar. 8, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to establish a voluntary limits on the annual increases in total hospital increases in hospital inpatient revenues to the extent that the voluntary limits are not effective. (Jointly referred to Committees on Finance and Human Resources.) (EC No. 774.)

Mar. 12, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "The Government Can Collect Many Delinquent Debts by Keeping Federal Tax Refunds as Offsets." (EC No. 793.)

Mar. 12, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report of rescissions and deferrals, March 1979. (Jointly referred to Committees on Agriculture, Nutrition, and Forestry; Armed Services; Appropriations; Banking, Housing, and Urban Affairs; the Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Governmental Affairsi the Judiciary; Labor and Human Resources; and Small Business.) (EC No. 860.)

Mar. 21, 1979

Communication from the Comptroller General, reporting, pursuant to law, on the President's sixth special message for fiscal year 1979 that was transmitted to the Congress pursuant to the Impoundment Control Act of 1974. (Jointly referred to Committees on the Budget; Appropriations; Finance; Commerce, Science, and Transportation; and Environment and Public Works.) (EC No. 906.)

Mar. 22, 1979

Communicattion from the Comptroller General, transmitting, pursuant to law, a report entitled "U.S. Administration of the Antidumping Act of 1921." (EC No. 916.)

Mar. 27, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Changes Needed in U.S. Valuation System for Imported Merchandise," Mar. 23, 1979. (EC No. 947.)

Mar. 27, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title XX of the Social Security Act to provide for an expanded social services program, to make permanent certain temporary provisions, and for other purposes. (EC No. 948.)

Mar. 27, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to strengthen and improve the program of Federal support for foster care of needy and dependent children, to establish a program of Federal support to encourage adoption of children with special needs to improve child welfare services. (EC 949.)

Apr. 5, 1979

Communication from the Chairman, U.S. International Trade Commission, transmitting, pursuant to law, a report on trade between the United States and the nonmarket economy countries. (EC No. 1026.)

Apr. 5, 1979

Communication from the Secretary of Commerce, transmitting, pursuant to law, a report of the Foreign-Trade Zones Board, for the fiscal year ended Sept. 30, 1977. (EC No. 1027.)

Apr. 10, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to improve the ability of States and political subdivisions to secure support from absent parents for children receiving AFDC, and in certain cases the parent with whom the child is living, and for other purposes. (EC No. 1075.)

Apr. 10, 1979

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the first annual report on the financial condition and results of the operations of the Black Lung Disability Trust Fund. (EC No. 1076.)

Apr. 24, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled More Effective Federal and State Cash Management Would Increase Interest Income of Unemployment Trust Fund, Apr. 17, 1979. (EC No. 1152.)

Apr. 24, 1979

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the 8th annual report on the financial condition and results of the operations of the Airport and Airway Trust Fund. (EC No. 1153.)

Apr. 24, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title II of the Social Security Act and related provisions of that and other acts, to reduce the costs of the old-age, survivors, and disability insurance program, simplify and improve the rules governing the programs's administration, coverage, and computation of benefits, and eliminate certain of the program's gender-based distinctions, and for other purposes. (EC No. 1154.)

Apr. 24, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled State Programs for Delivering Title XX Social Services to Supplemental Security Income Beneficiaries Can Be Improved, Apr. 11, 1979. (EC No. 1155.)

Apr. 24, 1979

Communication from the Members, Board of Trustees, Federal Hospital Insurance Trust Fund, transmitting, pursuant to law, the 1979 annual report of the Board. (EC No. 1156.) (H. Doc. 96-102.)

Apr. 24, 1979

Communication from the Members, Board of Trustees, Federal Supplementary Medical Insurance Trust Fund, transmitting, pursuant to law, its 1979 annual report. (EC No. 1157). H. Doc. 96-103.)

Apr. 24, 1979

Communication from the Members, Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds, transmitting, pursuant to law, its 1978 annual report. (EC No. 1158.) (H. Doc. 96-101.)

Apr. 24, 1979

Communication from the Secretary of the Treasury, transmitting, pursuant to law, an annual report setting forth an analysis of the operation and effect of the Domestic International Sales Corporation Legislation. (EC No. 1159.)

Apr. 24, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on recissions and deferrals for April 1979. (Jointly referred to Committees on Appropriations; the Budget; Energy and Natural Resources; Labor and Human Resources; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Foreign Relations; Small Business; Agriculture, Nutrition, and Forestry; Armed Services; the Judiciary; Finance; Governmental Affairs; Environment and Public Works.) (EC No. 1232.)

Apr. 24, 1979

Communication from the Comptroller General transmitting, pursuant to law, a report entitled Effects of the Employee Retirement Income Security Act on Pension Plans With Fewer Than 100 Participants, Apr. 16, 1979. (Jointly referred to Committees on Finance and Labor and Human Resources.) (EC No. 1233.)

Apr. 26, 1979

Message from the President—Windfall profits tax. (PM No. 61.) (H. Doc. 96-107.)

May 1, 1979

Communication from Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the twenty-third annual report on the financial condition and results of the operations of the Highway Trust Fund. (EC No. 1274.) (H. Doc. 96–110.)

May 2, 1979

Communication from the Chairman, Board of Directors, Pension Benefit Guaranty Corporation, transmitting a draft of proposed legislation to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, as amended, for the purpose of improving retirement income security under private multiemployer pension plans for strengthening the funding requirements for those plans, authorizing plan preservation measures for financially troubled over pension plans, and revising the manner in which the pension plan termination insurance provisions apply to multiemployer plans. (Jointly referred to Committees on Finance and Labor and Human Resources.) (EC No. 1314.)

May 8, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, a draft of proposed legislation to amend title XI of the Social Security Act to authorize civil monetary penalties for certain fraudulent activities in the medicare and medicaid programs, and for other purposes. (EC No. 1341.)

May 8, 1979

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report on the state of the finances of the U.S. Government for the fiscal year ended Sept. 30, 1978. (EC No. 1342.)

May 11, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on State compliance with sec. 1903(g) of the Social Security Act (medicaid utilization control requirements.) (EC No. 1362).

May 11, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for May 1979. (Jointly referred to Committees on Appropriations; the Budget; Energy and Natural Resources; Labor and Human Resources; Banking, Housing, Forestry; Armed Services; Environment and Public Works; the and Urban Affairs; Commerce, Science, and Transportation; Foreign Relations; Small Business; Agriculture, Nutrition, and Judiciary; Finance; Governmental Affairs; and Indian Affairs.) (EC No. 1375.)

May 14, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes. (EC No. 1390.)

May 16, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Home Health Care Services—Tighter Fiscal Controls Needed." (EC No. 1433.)

May 16, 1979

Communication from the Secretary of the Treasury, transmitting, pursuant to law, notice that the general revenue sharing program is under consideration by the administration but that no decision has been reached as to whether to request new legislation for next fiscal year as required by sec. 607 of the Congressional Budget Act of 1974. (EC No. 1434.)

May 16, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "The Medicare Hospital Certification System Needs Reform." (EC No. 1435.)

May 22, 1979

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to facilitate the production of alcohol fuels. (EC No. 1474.)

May 23, 1979

Message from the President—Welfare reform program. (Jointly referred to Committees on Finance; Agriculture, Nutrition, and Forestry; and Human Resources.) (PM No. 76.) (H. Doc. 96–131.)

May 24, 1979

Communication from the Chairman, Advisory Council on Social Security, Department of Health, Education, and Welfare, transmitting for the information of the Senate, notice that recommendations for trimming the costs of certain retirement and survivors benefits, announced by the President in his State of the Union address, will be included in the final report of the Council due on Sept. 30, 1979, or earlier if congressional action seems imminent. (EC No. 1498.)

June 4, 1979

Presidential Message—Recommendation for extension of waiver authority of portions of the Trade Act of 1974. (PM 78.) (H. Doc. 96–137.)

June 6, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards of eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes. (EC No. 1564.)

June 6, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Rehabilitating Blind and Disabled Supplemental Security Income Recipients: Federal Role Needs Assessing." (EC No. 1565.)

June 12, 1979

Message from the President—Proposed National Health Plan. (PM 80.) (H. Doc. 96-148.)

June 14, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to change the method of medicare reimbursement for health maintenance organizations. (EC No. 1599.)

June 18, 1979

Communications from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to make improvements in the medicare and medicaid programs. (EC No. 1617.)

June 19, 1979

Message from the President—Proposed Trade Agreements Act of 1979. (PM No. 81.) (H. Doc. 96-153.)

June 20, 1979

Message from the President—National Solar Strategy. (PM No. 82.) (H. Doc. 96-154.)

June 25, 1979

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Grain and Feed, transmitting pursuant to law, the Committee's report on Multilateral Trade Negotiations agreements initiated in Geneva, Apr. 12, 1979. (EC No. 1649.)

June 25, 1979

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Tobacco, transmitting, pursuant to law, the Committee's report on Multilateral Trade Agreements initiated in Geneva, Apr. 12, 1979. (EC No. 1650.)

June 25, 1979

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Cotton, transmitting pursuant to law, the Committee's report on the Multilateral Trade Negotiations agreements initiated in Geneva, Apr. 12, 1979. (EC No. 1651.)

June 25, 1979

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Fruits and Vegetables, transmitting pursuant to law, the Committee's report on the Multilateral Trade Negotiations agreements initiated in Geneva, Apr. 12, 1979. (EC No. 1652).

June 27, 1979

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the statistical appendix to the Annual Report of the Secretary of the Treasury on the state of the finances, fiscal year 1979. (EC 1675.)

June 27, 1979

Communications from the Chairman of the Agricultural Technical Advisory Committee for Trade Negotiations on Poultry and Eggs, Poultry and Egg Institute of America, transmitting, pursuant to law, the report of the Committee on Trade agreements negotiated under the Trade Act of 1974. (EC No. 1676.)

June 27, 1979

Communications from the Chairman of the Agricultural Technical Advisory Committee for Trade Negotiations on Livestock Products, transmitting, pursuant to law, the report of the Committee on the Multilateral Trade Negotiations agreements initiated in Geneva on Apr. 12, 1979. (EC No. 1677.)

July 13, 1979

Communication from the Comptroller of the United States, transmitting, pursuant to law, a report entitled "Who's Not Filing Income Tax Returns? IRS Needs Better Ways To Find Them and Collect Their Taxes." (EC No. 1769.)

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

July 13, 1979

Communication from the Director, Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, July 1979. (Jointly referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Foreign Relations; Finance; Governmental Affairs; Indian Affairs; Judiciary; Labor and Human Resources; and Small Business.) (EC No. 1787.)

July 17, 1979

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Oilseeds and Products, transmitting, pursuand to law, a report on the Multilateral Trade Negotiations agreements initiated in Geneva, Apr. 12, 1979. (EC No. 1801.)

July 17, 1979

Communication from the Executive Secretary, Agricultural Policy Advisory Committee for Trade Negotiations, transmitting, pursuant to law, a report on the Multilateral Trade Negotiations agreements which were initiated in Geneva, Switzerland. (EC No. 1802.)

July 19, 1979

Communication from the Executive Director, Advisory Committee for Trade Negotiations, transmitting, pursuant to law, a report on the Multilateral Trade Negotiations, June 1979. (EC No. 1815.)

July 31, 1979

Communication from the President, transmitting the energy tax initiatives of his Oil Import Reduction Program. (EC No. 1896.)

July 31, 1979

Communication from the Chairman, National Commission on Unemployment Compensation, transmitting, pursuant to law, the Commission's second annual report. (EC No. 1897.)

Aug. 3, 1979

Communication from the Secretary of Labor, transmitting, pursuant to law, the ninth annual report on the Work Incentive (WIN) program. (EC No. 1920.)

Sept. 5, 1979

Message from the President—Report on deferrals of budget authority. (PM No. 97.)

Sept. 6, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Noncontributory Social Security Wage Credits for Military Service Should be Eliminated," Aug. 8, 1979. (EC No. 1966.)

Sept. 6, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "IRS Can Improve Its Process for Deciding Which Corporate Returns To Audit," Aug. 3, 1979. (EC No. 1967.)

Sept. 6, 1979

Communication from the Special Representative for Trade Negotiations, reporting, pursuant to law, on certain trade practices of foreign governments. (EC No. 1968.)

Sept. 6, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the annual report of the Social Security Administration. (EC No. 1969.)

Sept. 6, 1979

Communication from the Director, Office of Management and Budget, transmitting pursuant to law, a cumulative report on recissions and deferrals, August, 1979. (Referred jointly to the Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; the Judiciary; Labor and Human Resources; and Select Committee on Small Business.) (POM No. 2017.)

Sept. 7, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Unemployment Insurance Inequities and Work Disincentives in the Current System," Aug. 27, 1979. (EC No. 2064.)

Sept. 7, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Social Security Student Benefits for Postsecondary Students Should Be Discontinued," Aug. 30, 1979. (EC No. 2065.)

Sept. 7, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Funding of State and Local Government Pension Plans: A National Problem," Aug. 30, 1979. (Jointly referred to Committees on Finance and Labor and Human Resources.) (EC No. 2110.)

Sept. 12, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report of rescissions and deferrals, September, 1979. (Jointly referred to Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; Judiciary; Labor and Human Resources; Select Committee on Small Business.) (EC No 2157.)

Sept. 26, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to establish a national program of protection against medical expenses for all Americans. (Jointly referred to Committees on Finance and Labor and Human Resources.) (EC No. 2230.)

Oct. 1, 1979

Message from the President—Proposed recissions and deferrals (with accompanying papers). (Jointly referred to Committees on Appropriations; the Budget; Foreign Relations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Energy and Natural Resources; Labor and Human Resources; the Judiciary; Banking, Housing, and Urban Affairs; Finance; Select Committee on Indian Affairs; and Environment and Public Works.) (PM No. 114.)

Oct. 2, 1979

Communication from the President, reporting, pursuant to law, his intention to withdraw the designation of Ethiopia as a beneficiary developing country for purposes of the Generalized System of Preferences. (EC No. 2246.) (H. Doc. No. 96–197.)

Oct. 4, 1979

Communication from the Acting Secretary of the Air Force, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to eliminate the requirement that a member of the Armed Forces on active duty maintain a household in the United States in order to be eligible for the earned income credit. (EC No. 2264.)

Oct. 4, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Simplifying the Medicare/Medicaid Buy-In Program Would Reduce Improper State Claims of Federal Funds," Oct. 2, 1979. (EC No. 2265.)

Oct. 9, 1979

Communication from the Chairman, International Trade Commission, transmitting, pursuant to law, its nineteenth quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 2288.)

Oct. 11, 1979

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Perspectives on Trade and International Payments Executive Summary". (EC No. 2303.)

Oct. 11, 1979

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Perspectives on Trade and International Payments". (EC No. 2304.)

Oct. 11, 1979

Communication from the Director of the Office of Management and Budget, transmitting, pursuant to law, a cumulative report on budget rescission and deferrals for October 1979; pursuant to the order of January 30, 1975. (Referred jointly to the Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; the Judiciary; Labor and Human Resources; and Select Committee on Indian Affairs.) (EC No. 2311.)

Oct. 16, 1979

Communication from the Acting Comptroller General, transmitting, pursuant to law, a report on three deferrals of budget authority proposed in the President's 12th special message for fiscal year 1979 on Aug. 27, 1979. (Jointly referred to Committees on Appropriations; the Budget; Foreign Relations; Labor and Human Resources; and Finance.) (EC No. 2330.)

Oct. 23, 1979

Message from the President—Trade With the People's Republic of China. (PM No. 126.) (H. Doc. 96–209.)

Oct. 23, 1979

Communication from the President, transmitting, pursuant to law, a copy of a proclamation extending nondiscriminatory treatment to the products of the People's Republic of China. (EC No. 2366.)

Oct. 31, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the first annual report of the End-Stage Renal Disease Program. (EC No. 2401.)

Nov. 8, 1979

Communication from the Assistant Secretary for Congressional Relations, Department of State, transmitting, pursuant to law, the President's determinations regarding the People's Republic of China. (EC No. 2451.)

Nov. 14, 1979

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals as of Nov. 1, 1979. (Referred jointly to Committees on Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Finance; Foreign Relations; Energy and Natural Resources; Environment and Public Works; Select Committee on Indian Affairs; the Judiciary; and Labor and Human Resources.) (EC No. 2482.)

Nov. 15, 1979

Message from the President—Report of deferrals of budget authority. (Referred jointly to Committees on Appropriations; the Budget; Commerce, Science, and Transportation; the Judiciary; Foreign Relations; Environment and Public Works; Labor and Human Resources; and Finance.) (PM No. 135.)

Nov. 28, 1979

Communication from the Comptroller General, transmitting, pursuant to law, the report of the General Accounting Office on the President's first special message for fiscal year 1980. (Jointly referred to Committees on Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; the Judiciary; Labor and Human Resources; and Select Committee on Indian Affairs.) (EC No. 2545.)

Nov. 29, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on State medicaid program compliance with sec. 1903(g) of the Social Security Act. (EC No. 2550.)

Dec. 7, 1979

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of the Advisory Council on social security reviewing the status of the social security trust funds. (EC No. 2608.)

Dec. 11, 1979

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Minimum Social Security Benefit: A Windfall That Should Be Eliminated". (EC No. 2620.)

Dec. 11, 1979

Communication from the President, transmitting, pursuant to law, a report setting forth the determination of the President that import relief for the U.S. anhydrous ammonia industry is not in the national economic interest, and the reasons for such determinations. (EC No. 2621.) (H. Doc. 241.)

Jan. 22, 1980

Message from the President—State of the Union. (Jointly referred to Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; the Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; the Judiciary; Labor and Human Resources; Rules and Administration; Veterans' Affairs; Select Committee on Intelligence; Select Committee on Indian Affairs; and Select Committee on Small Business.) (PM No. 148.) (H. Docs. 250, 257.)

Jan. 22, 1980

Message from the President—Report on deferrals of budget authority. (Jointly referred to Committees on the Budget; Banking, Housing, and Urban Affairs; Armed Services; Finance; and Governmental Affairs.) (PM No. 149.)

Jan. 23, 1980

Communication from the Chairman, U.S. International Trade Commission, transmitting, pursuant to law, the 20th quarterly report of the Commission on trade between the United States and the nonmarket economy countries. (EC No. 2707.)

Jan. 23, 1980

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report on proposals for improving the management of tax receipts. (EC No. 2708.)

Jan. 23, 1980

Communication from the President, transmitting, pursuant to law, a report setting forth the determination that import relief for the U.S. porcelain-on-steel cookware industry in the form of increased tariffs is in the national interest. (EC No. 2709.) (H. Doc. 245.)

Jan. 23, 1980

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the Treasury Combined Statement of Receipts, Expenditures, and Balances of the U.S. Government for the fiscal year ended Sept. 30, 1979. (EC No. 2710.)

Jan. 23, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report on six new deferrals of budget authority and revision of two previously submitted deferrals. (Referred jointly to Committees on Appropriations; the Budget; Commerce, Science, and Transportation; the Judiciary; Foreign Relations; Labor and Human Resources; and Finance.) (EC No. 2745.)

Jan. 24, 1980

Message from the President—State of the Union. (Jointly referred to Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; the Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; the Judiciary; Labor and Human Resources; Rules and Administration; Veterans' Affairs; Select Committee on Intelligence; Select Committee on Ethics; and Select Committee on Small Business.) (PM No. 150.)

Jan. 28, 1980

Message from the President—Proposed recissions and deferrals of budget authority. (PM No. 152.) (H. Doc. 96-259.)

Jan. 28, 1980

Communication from the Chairman, National Commission on Social Security, transmitting, pursuant to law, the Commission's interim report. (EC No. 2805.)

Jan. 28, 1980

Communication from Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a special report on experiments and studies related to medicare's end-stage renal disease program (ESRD). (EC No. 2806.)

Jan. 28, 1980

Communication from the President, reporting on improvements in the international rules for the conduct of trade, domestic legislation governing trade policy, and the organization of the Executive branch trade policy agencies. (EC No. 2807.)

Jan. 28, 1980

Communication from Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the fourth annual report on the child support enforcement program. (EC No. 2808.)

Jan. 28, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Restricting Trade Act Benefits to Imports—Affected Workers Who Cannot Find a Job Can Save Millions," Jan. 15, 1980. (EC No. 2809.)

Jan. 28, 1980

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, a statement of liabilities and other financial commitments of the U.S. Government as of Sept. 30, 1979. (EC No. 2810.)

Jan. 29, 1980

Communication from the Chairman, U.S. International Commission, transmitting a revision of the draft bill to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1981 in the amount of $16,981,000. (EC No. 2866.)

Jan. 29, 1980

Communication fro the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the 12th annual report on medicare, covering the administration and operations of that program during fiscal year 1979. (EC No. 2867.)

Jan. 29, 1980

Communication from the Comptroller General, reporting, pursuant to law, on the President's third special message for fiscal year 1980, transmitted on Dec. 26, 1979, pursuant to the Impoundment Control Act of 1974. (Jointly referred to Committees on Appropriations; the Budget; Armed Services; Finance; and Governmental Affairs.) (EC No. 2877.)

Feb. 1, 1980

Message from the President—Social security agreement between the United States and the Swiss Confederation. (Jointly referred to Committees on Foreign Relations and Finance.) (PM No. 157.) (H. Doc. 96-261.)

Feb. 18, 1980

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to authorize disclosure to guarantee agencies of address information of students who have defaulted on guaranteed student loans. (EC No. 2991.)

Feb. 18, 1980

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, Feb. 1, 1980. (Jointly referred to Committees on Appropriations; the Budget; Labor and Human Resources; Energy and Natural Resources; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; the Judiciary; Foreign Relations; Finance; Banking, Housing, and Urban Affairs; Governmental Affairs; Environment and Public Works; and Select Committee on Indian Affairs.) (EC No. 3011.)

Feb. 20, 1980

Message from the President—Report of revision and deferrals of budget authority. (Jointly referred to Committees on the Budget; Appropriations; Labor and Human Resources; Agriculture, Nutrition, and Forestry; and Finance.) (PM No. 172.)

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Feb. 27, 1980

Communication from the Managing Director, Geothermal Energy Institute, reporting, pursuant to law, on a report by the Comptroller General entitled "Geothermal Energy: Obstacles and Uncertainties Impeded Its Widespread Use". (EC No. 3072.)

Feb. 27, 1980

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title II of the Social Security Act, and related provisions of the Internal Revenue Code of 1954, for miscellaneous purposes. (EC No. 3073.)

Feb. 27, 1980

Communication from the Assistant Secretary of the Treasury (Legislative Affairs), transmitting, pursuant to law, project performance audit reports prepared by the International Bank for Reconstruction and Development and project performance or completion reports prepared by the Asian Development Bank (ADB). (EC No. 3074.)

Mar. 6, 1980

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report of the Office of Revenue Sharing covering Federal fiscal year 1979. (EC No. 3190.)

Mar. 12, 1980

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals dated Mar. 1, 1980, pursuant to the order of Jan. 30, 1975. (Jointly referred to Committees on Appropriations; the Budget; Labor and Human Resources; Energy and Natural Resources; Foreign Relations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Banking, Housing, and Urban Affairs; Governmental Affairs; Finance; Environment and Public Works; and Select Committee on Indian Affairs.) (EC No. 3248.)

Mar. 20, 1980

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the third in a series of departmental evaluation reports on the Professional Standards Review Organization program. (EC No. 3273.)

Mar. 21, 1980

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on State medicaid program compliance with sec. 1903(g) of the Social Security Act. (EC No. 3310.)

Mar. 21, 1980

Communication from the Chairman and Executive Director, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, the corporation's fourth annual report. (Jointly referred to Committees on Labor and Human Resources and Finance.) (EC No. 3319.)

Mar. 25, 1980

Communication from the Comptroller General, reporting, pursuant to law, on the President's fifth special message for fiscal year 1980, which was transmitted to the Congress on Feb. 20, 1980. (Jointly referred to Committees on Appropriations; the Budget; Labor and Human Resources; Agriculture, Nutrition, and Forestry; and Finance.) (EC No. 3348.)

Mar. 5, 1980

Communication from the Acting Special Representative for Trade Negotiations, transmitting, pursuant to law, an attachment to the bilateral trade agreement with India of July 26, 1978. (EC No. 3129.) (H. Doc. 96-274.)

Mar. 5, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "U.S. Income Security System Needs Leadership, Policy, and Effective Management". (EC No. 3130.)

Mar. 5, 1980

Communication from the President, transmitting, pursuant to law, notice of his intention to suspend the designation of Afghanistan as a beneficiary developing country for the purposes of the Generalized System of Preferences. (EC No. 3131.) (H. Doc. 96-277.)

Mar. 5, 1980

Communication from the President, transmitting, pursuant to law, a notice of his intention to issue an executive order designating Ecuador, Indonesia, Uganda, Venezuela, and Rhodesia (Zimbabwe) as beneficiary developing countries for the purposes of the Generalized System of Preferences. (EC No. 3132.) (H. Doc. 96-276.)

Mar. 26, 1980

Communication from the President, transmitting, pursuant to law, a report setting forth his determination to direct expedited consideration of adjustment assistance petitions from workers and firms in the U.S. leather wearing apparel industry and his decision that import relief is not in the national economic interest, and explaining the reasons for his decision. (EC No. 3360.) (H. Doc. 96-287.)

Mar. 26, 1980

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of the Universal Social Security Covered Study Group. (EC No. 3361.)

Apr. 15, 1980

Message from the President—Report on operation of the Automotive Products Trade Act. (PM No. 193.)

Apr. 15, 1980

Communication from the Deputy Secretary of Energy, transmitting, pursuant to law, a report on the use of alcohol in motor fuels. (EC No. 3471.)

Apr. 15, 1980

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the second annual report on the financial condition and results of the operations of the black lung disability trust fund. (EC No. 3472.)

Apr. 15, 1980

Communication from the Chairman, International Trade Commission, transmitting, pursuant to law, the 21st quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 3473.)

Apr. 16, 1980

Message from the President—Proposed Local Government Fiscal Assistance Amendments of 1980. (H. Doc. 96-300.) (PM No. 196.)

Apr. 16, 1980

Message from the President—Proposed Rescissions and Deferrals of Budget Authority. (H. Doc. 96-300.) (PM No. 299.)

Apr. 17, 1980

Message from the President—Report of the U.S. Generalized System of Preferences. (PM No. 199.)

Apr. 17, 1980

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, Apr. 1, 1980. (Jointly referred to Committees on Appropriations; the Budget; Energy and Natural Resources; Labor and Human Resources; Commerce, Science, and Transportation; Foreign Relations; Agriculture, Nutrition, and Forestry; Armed Services; Finance; the Judiciary; Banking, Housing, and Urban Affairs; Governmental Affairs; Select Committee on Indian Affairs; and Environment and Public Works. (EC No. 3583.)

Apr. 18, 1980

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the ninth annual report on the financial condition and results of the operations of the Airport and Airway Trust Fund. (EC No. 3998.)

Apr. 18, 1980

Communication from the Special Representative for Trade Negotiations, transmitting a draft of proposed legislation to provide authorization for the Office of the Special Representative for Trade Negotiations through fiscal year 1985 and to provide express authority for certain-necessary actions. (EC No. 3599.)

Apr. 18, 1980

Communication from the Commissioner of Social Security and Secretary, Board of Trustees, Social Security Administration, Department of Health, Education, and Welfare, reporting, for the information of the Senate, that the 1980 annual report of the Board of Trustees, which was due by law Apr. 1, 1980, will be several weeks late. (EC No. 3600.)

Apr. 18, 1980

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the seventh annual report entitled "The Operation and Effect of the Domestic International Sales Corporation Legislation." (EC No. 3601.)

May 6, 1980

Communication from the Secretary of Commerce, transmitting a draft or proposed legislation to eliminate the duty on architectural, engineering, industrial or commercial drawings and plans. (EC No. 3728.)

May 6, 1980

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the 13th Annual Report on medicare, covering the administration and operation of that program during fiscal year 1979. (EC No. 3729.)

May 6, 1980

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to improve the operation of the programs of supplemental security income, aid to families with dependent children, and child support enforcement by correcting certain program inequities and administrative and financing inefficiencies, and for other purposes. (EC No. 3730.)

May 8, 1980

Communication from the Chairman, International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the International Trade Commission for fiscal year 1982. (EC No. 3749.)

May 13, 1980

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on the activities carried out under title XX during each fiscal year. (EC No. 3779.)

May 13, 1980

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the 24th annual report on the financial condition and results of the operations of the Highway Trust Fund. (EC No. 3780.) (H. Doc. 96-309.)

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

May 15, 1980

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals as of May 1, 1980. (Referred jointly to Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; the Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; Labor and Human Resources; Select Committee on Indian Affairs; the Judiciary; Rules and Administraton; Select Committee on Small Business; and Veterans' Affairs.) (EC No. 3823.)

May 22, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "More Stringent Revenue Sharing Act Requirements Are Upgrading State and Local Government Audits," May 16, 1980. (EC No. 3851.)

May 28, 1980

Message from the President—Recommendation for extension of waiver authority under the Trade Act. (PM No. 208.) (H. Doc. No. 96–318.)

June 2, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Need to Prevent Windfall Benefit to Supplemental Security Income Recipients," May 30, 1980. (EC No. 3914.)

June 4, 1980

Communication from the Chairman, Advisory Commission on Intergovernmental Relations, transmitting, pursuant to law, a report entitled "Citizen Participation in the American Federal System". (EC No. 3933.)

June 4, 1980

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report on the state of the finances of the U.S. Government for the fiscal year ended Sept. 30, 1979. (EC No. 3934.)

June 4, 1980

Communication from the Comptroller General, transmitting, pursuant to law, the comments of the General Accounting Office on the seventh special message of the President for fiscal year 1980. (Jointly referred to Committees on Appropriations; the Budget; Agriculture; Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Governmental Affairs; Labor and Human Resources; Banking, Housing, and Urban Affairs; Finance; Foreign Relations; Select Committee on Small Business; Armed Services; and Rules and Administration.) (EC No. 3949.)

June 12, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "The Impact of Tiering and Constraints on the Targeting of Revenue Sharing Aid," June 11, 1980. (EC No. 4004.)

June 13, 1980

Communication from the U.S. Trade Representative, transmitting, pursuant to law, the final instruments and texts of the multilateral agreements negotiated under sec. 102 of the Trade Act of 1974 (19 U.S.C. 2112) during the Tokyo Round of the Multilateral Trade Negotiations. (EC No. 4012.)

June 17, 1980

Communication from the U.S. Trade Representative, transmitting, pursuant to law, a export on the status of investigations against violations of international trade agreements and certain other unfair foreign trade practices which affect U.S. commerce for the period July 1 through Dec. 31, 1979. (EC No. 4024.)

June 17, 1980

Communication from the Secretary of Commerce, transmitting, pursuant to law, the annual report of the Foreign Trade Zones Board for fiscal year 1978, together with the reports covering the operations during the same period of Foreign Trade Zones Nos. 1, 2, 3, 5, 7, 8, 9, 12, 14, 15, 17, 18, 21, 22, 23, 25, 26, and 36, located respectively at New York, New Orleans, San Francisco, Seattle, Mayaguez (Puerto Rico), Toledo, Honolulu, McAllen (Texas), Little Rock, Kansas City (Missouri), Kansas City (Kansas), San Jose, Dorchester County (South Carolina), Chicago, Buffalo, Port Everglades, Shenadoah (Georgia), and Galveston, and subzones Nos. 3 and 9A, at San Francisco and Honolulu. (EC No. 4025.)

June 17, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Changes in Revenue Sharing Formula Would Eliminate Payment Inequities; Improve Targeting Amounts Local Governments". (EC No. 4026.)

June 19, 1980

Communication from the President, reporting, pursuant to law, that William R. Alberger and Michael J. Calhoun have been designated Chairman and Vice Chairman, respectively of the U.S. and International Trade Commission. (EC No. 4058.)

June 19, 1980

Communication from the Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds, transmitting, pursuant to law, the Board's annual report for 1980. (EC No. 4059.) (H. Doc. 96–332.)

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

June 19, 1980

Communication from the Board of Trustees, Federal Supplementary Medical Insurance Trust Fund, transmitting, pursuant to law, the Board's annual report for 1980. (EC No. 4060.) (H. Doc. 96–334.)

June 19, 1980

Communication from the Board of Trustees, Federal Hospital Insurance Trust Fund, transmitting, pursuant to law, the Board's annual report for 1980. (EC No. 4061.) (H. Doc. 96–333.)

June 27, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled, "Problems Remain in Reviews of Medicaid-Finance Drug Therapy in Nursing Homes," June 25, 1980. (EC No. 4105.)

June 30, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Impact of Eliminating the States From the General Revenue Sharing Program—A Nine-State Assessment," June 27, 1980. (EC No. 96–4119.)

July 2, 1980

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on State medicaid program compliance with sec. 1903(g) of the Social Security Act. (EC No. 4144.)

July 27, 1980

Communication from the Chairman, U.S. International Trade Commission, transmitting, pursuant to law, the 22d quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 4145.)

July 21, 1980

Communication from the Secretary of Labor, transmitting, pursuant to law, a report on the administration of the Employee Retirement Income Security Act of 1974 (ERISA). (Jointly referred to Committees on Labor and Human Resources and Finance. (EC No. 4159.)

July 21, 1980

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, July 1, 1980. (Jointly referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Indian Affairs; Labor and Human Resources; Banking, Housing, and Urban Affairs; the Judiciary; Finance; Foreign Relations; Governmental Affairs; Small Business; Environment and Public Works; and Rules and Administration.) (EC No. 4161.)

July 21, 1980

Communication from the Secretary of the Treasury, transmitting a draft of proposed legislation to provide for protection of the spouses of major Presidential and Vice Presidential nominees. (EC N. 4199.)

July 25, 1980

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on the End-Stage Renal Disease Program (ESD); prepared by the Health Care Financing Administration (HCPA). (EC No. 4268.)

July 25, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Administration of the Steel Trigger Price Mechanism," July 23, 1980. (EC No. 4269.)

July 30, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "Legislation Allows Black Lung Benefits to be Awarded Without Adequate Evidence of Disability," July 28, 1980. (EC No. 4306.)

Aug. 1, 1980

Message from the President—Protocol of the Trade Agreement relating to customs valuation. (PM No. 230.)

Aug. 18, 1980

Message from the President—Report on the Trade Agreements Program. (PM No. 232.)

Aug. 19, 1980

Communication from the Comptroller General, transmitting, pursuant to law, a report entitled "The Lump Sum Death Benefit—Should It Be Changed?" Aug. 8, 1980. (EC No. 4403.)

Aug. 19, 1980

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the Department's annual report on the findings of validation sample surveys of hospitals accredited by the Joint Commission on Accreditation of Hospitals (JCAH) for fiscal year 1979. (EC No. 4404.)

Aug. 19, 1980

Communication from the Acting Attorney General, reporting, pursuant to law, in Greenwood *v.* Harris, No. CV 78–2120–RMT(G) (C.D. Cal.), decided Apr. 8, 1980, that the District Court declared unconstitutional a portion of the Social Security Act, 42 U.S.C. 1382a. (EC No. 4405.)

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

TITLE AND DATE REFFERRED TO COMMITTEE—Continued

Aug. 22, 1980

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, Aug. 1, 1980. (Jointly referred to the Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Select Committee on Indian Affairs; Labor and Human Resources; Banking, Housing, and Urban Affairs; the Judiciary; Finance; Foreign Relations; Governmental Affairs; Small Business; Environment and Public Works; and Rules and Administration.) (EC No. 4476.)

Aug. 27, 1980

Communication from the U.S. Trade Representative, transmitting, pursuant to law, the 24th annual report of the President on the Trade Agreements program, and various protocols and agreements negotiated thereunder. (EC No. 4497.)

Aug. 27, 1980

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the statistical appendix to the annual report of the Secretary of the Treasury on the state of the finances for fiscal year 1979. (EC No. 4498.)

Sept. 4, 1980

Communication from the U.S. Trade Representative, transmitting, pursuant to law, a report reviewing all actions taken with respect to investigations pending during the period Jan. 1, 1980, through June 30, 1980. (SC No. 4558.)

Sept. 4, 1980

Communication from the Assistant Secretary of Labor for Occupational Safety and Health, reporting, for the information of the Senate, relating to an amendment to H.R. 3904, the Multiemployer Pension Plan Amendment Act, which would amend the Occupational Safety and Health Act to exempt certain firms from programmed OSHA safety inspections. (EC No. 4577.)

Sept. 9, 1980

Message from the President—Proposed legislation to amend the Internal Revenue Code (PM No. 239.) (H. Doc. 369.)

Sept. 9, 1980

Message from the President—Review of export promotion and disincentives. (PM No. 240.)

Sept. 9, 1980

Message from the President—Competitive position of the United States in world markets. (PM No. 241.)

Sept. 15, 1980

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "The Foreign Tax Credit and U.S. Energy Policy," Sept. 10, 1980. (EC No. 4619.)

Sept. 26, 1980

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on the implementation and effectiveness of title XX of the Social Security Act. (EC No. 4670.)

Sept. 26, 1980

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on State medicaid program compliance with sec. 1903(g) of the Social Security Act. (EC No. 4671.)

Oct. 1, 1980

Message from the President—Twenty-two deferrals of budget authority for fiscal year 1981. (PM No. 250.)

Oct. 1, 1980

Communication from the Chairman of the Advisory Commission on Intergovernmental Relations, transmitting, pursuant to law, three volumes in their report entitled "Studies in Comparative Federalism". (EC No. 4717.)

Oct. 1, 1980

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, the 23d quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 4718.)

Nov. 12, 1980

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Federal Funding for State Medicaid Fraud Control Units Still Needed". (EC No. 4771.)

Nov. 12, 1980

Communication from the Attorney General of the United States, transmitting, pursuant to law, the determination by the Solicitor General that the United States will not appeal the judgment of the district court in Becker v. Harris. (EC No. 4772.)

COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE—Continued

Title and Date Referred to Committee—Continued

Nov. 12, 1980

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "New Formula Needed to Calculate Interest on Unpaid Taxes. (EC No. 4773.)

Nov. 12, 1980

Communication from the Acting U.S. Trade Representative, transmitting, pursuant to law, the semiannual report on the operation and effect of the International Sugar Agreement. (EC No. 4774.)

Nov. 12, 1980

Communication from the President of the United States, transmitting, pursuant to law, a report setting forth his decision to provide import relief on canned mushrooms in the form of increased tariffs. (EC No. 4775.) (H. Doc. 96–379.)

Nov. 12, 1980

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, an interim report on the status of the Harmonized Commodity Description and Coding System. (EC No. 4776.)

Nov. 13, 1980

Communication from the Director of the Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals as of Oct. 1, 1980, pursuant to order of Jan. 30, 1980, referred jointly to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Labor and Human Resources; Finance; Environment and Public Works; and Governmental Affairs. (EC No. 4827.)

Nov. 17, 1980

Communication from the Comptroller General of the United States, transmitting pursuant to law, a report entitled "Trade Preference Program Decisions Could Be More Fully Explained". (EC No. 4874.)

Nov. 17, 1980

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on time limitations for decision on benefit claims under title II of the Social Security Act. (EC No. 4875.)

Nov. 17, 1980

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Federal and States Actions Needed To Overcome Problems In Administrating the Title XX Program." (EC No. 4876.)

Nov. 17, 1980

Communication from the Attorney General of the United States, transmitting pursuant to law, notice that the United States will not appeal the judgment of the district court in Ambrose v. Califano. (EC No. 4877.)

Nov. 17, 1980

Communication from the Director of the Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals dated Nov. 1, 1980; pursuant to the order of Jan. 30, 1975, referred jointly to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Labor and Human Resources; Energy and Natural Resources; Environment and Public Works; Finance; and Governmental Affairs. (EC No. 4923.)

Nov. 25, 1980

Communication from the U.S. Trade Representative, transmitting, pursuant to law, the final instruments and texts of the bilateral agreements negotiated during the Tokyo round of the multilateral trade negotiations. (EC No. 4981.)

Dec. 2, 1980

Message from the President—Proposed new deferrals of budget authority. (PM No. 269.)

PETITIONS REFERRED TO THE COMMITTEE ON FINANCE

SUBJECT AND DATE REFERRED TO COMMITTEE

Jan. 15, 1979

Resolution adopted by the First Northern Marianas Commonwealth Legislature, re: Disapproval of a rider to H.R. 13511, having the effect of denying to the residents the benefits of title XVI of the Social Security Act. (POM No. 7.)

Feb. 6, 1979

Resolution adopted by the Legislature of the State of Kentucky, re: Tax deductions for legislative business expenses to members of State legislatures. (POM No. 36.)

Feb. 22, 1979

Joint memorial adopted by the Legislature of the State of Idaho, re: Proposed revenue procedure relating to private school tax exemptions. (POM No. 41.)

Feb. 22, 1979

Resolution adopted by the Legislature of the State of Kentucky, re: Tax deductions for legislative business expenses as they relate to members of the State legislatures. (POM No. 42.)

Mar. 1, 1979

Joint resolution adopted by the Legislature of the State of Virginia, re: To provide medicaid eligibility concerning adoption of children who have handicaps. (POM No. 55.)

Mar. 1, 1979

Joint memorial adopted by the Legislature of State of Idaho, re: Sugar beets and beet sugar. (POM No. 63.)

Mar. 12, 1979

Joint resolution adopted by the Legislature of the State of Virginia, re: Cost of hearing aid for the elderly. (POM No. 83.)

Mar. 13, 1979

Resolution adopted by the Legislature of the State of North Carolina, re: Federal system of providing health care of our older citizens. (POM No. 90.)

Mar. 22, 1979

Concurrent resolution adopted by the Legislature of the State of North Dakota, re: To maintain a reasonable public assistance program. (POM No. 98.)

Mar. 22, 1979

Concurrent resolution adopted by the Legislature of the State of West Virginia, re: Selling of foreign steel products in the United States. (POM No. 99.)

Mar. 27, 1979

Concurrent resolution adopted by the Legislature of the State of South Dakota, re: Repeal of the carryover basis provision of the Tax Reform Act of 1976. (POM 115.)

Apr. 5, 1979

Resolution adopted by the Legislature of the State of Hawaii, re: Costs of mortuary and cemetery services. (POM 135.)

Apr. 5, 1979

Joint resolution adopted by the Legislature of the State of Virginia, re: Return to the States revenues derived from the Federal tax on fuel used to power motorboats. (POM 142.)

Apr. 10, 1979

Resolution adopted by the Legislature of the State of Massachusetts, re: Revenue sharing program. (POM No. 160.)

Apr. 24, 1979

Resolution adopted by the Legislature of Guam, re: Customs inspection of incoming planes, ships, and persons. (POM No. 174.)

Apr. 24, 1979

Resolution adopted by the Legislature of the State of Massachusetts, re: Social security benefits and payments. (POM No. 181.)

Apr. 24, 1979

Resolution adopted by the Catholic Daughters of America, in Houston, Tex., re: Tax credits. (POM No. 187.)

May 1, 1979

Resolution adopted by the Legislature of the State of Massachusetts, re: Increasing costs of public assistance. (POM No. 195.)

May 2, 1979

Joint resolution adopted by the Legislature of the State of Wisconsin, re: American cheese industry and dairy farming. (POM No. 200.)

May 14, 1979

Joint memorial adopted by the Legislature of the State of Colorado, re: Sugar and sugar sweeteners at reasonable costs. (POM No. 219.)

May 22, 1979

Concurrent resolution adopted by the Legislature of the State of Pennsylvania, re: Specialty steel essential to industry. (POM No. 242.)

May 22, 1979

Concurrent resolution adopted by the Legislature of the State of Arkansas, re: Tax Reform Act of 1976. (POM No. 250.)

June 6, 1979

Resolution adopted by the Common Council of the City of Madison, Wis., re: State payments under the State-Federal OASDHI coverage compact. (POM No. 274.)

June 14, 1979

Resolution adopted by the Council of the Borough of National Park, New Jersey, re: Supporting a proposed income tax Olympic contribution check-off donation. (POM No. 293.)
gage Bonds. (POM No. 347.)

July 10, 1979

Resolution adopted at the 1979 Annual meeting of the Western Governors' Conference, Elkhorn at Sun Valley, Idaho, Mort-

July 11, 1979

Joint resolution adopted by the Legislature of the State of Colorado, re: Federal estate and gift taxes. (POM No. 366.)

July 11, 1979

Joint resolution adopted by the Legislature of the State of Colorado, re: Revenue sharing. (POM No. 367.)

July 17, 1979

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Federal tax laws for both individuals and corporations. (POM No. 381.)

July 25, 1979

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Medical assistance program under title XIX of the Social Security Act. (POM No. 402.)

July 25, 1979

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Medical assistance program under title XIX of the Social Security Act. (POM No. 403.)

July 25, 1979

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Decontrol of domestic crude oil prices. (POM No. 405.)

July 25, 1979

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Federal welfare recipient employment incentive program. (POM No. 406.)

July 27, 1979

Resolution adopted by the Legislature of the State of Massachusetts, re: Escalating costs of hospitalization, physicians fees, and insurance coverage. (Jointly referred to Committees on Finance and Labor and Human Resources.) (POM No. 408.)

July 27, 1979

Resolution adopted by the City Council of Lakewood, Ohio, re: To support H.R. 2215, to eliminate the reduction on social security benefits for spouses and surviving spouses receiving certain Government pensions. (POM No. 409.)

Sept. 7, 1979

Concurrent resolution adopted by the Legislature of the State of Texas, re: Determining income tax liability and inheritance tax liability. (POM No. 438.)

Sept. 12, 1979

Joint resolution adopted by the Legislature of the State of California; re: Supplementary security income program benefits. (POM No. 453.)

Oct. 2, 1979

Resolution adopted by the Kansas Independent Oil & Gas Association, re: Crude oil excise tax. (POM No. 474.)

Oct. 22, 1979

Resolution adopted by the City Council of the City of Norfolk, Va., re: General revenue sharing. (POM No. 483.)

Nov. 14, 1979

Resolution adopted by the Assembly of the State of Wisconsin, re: Tax-exempt bonding for owner-occupied residences. (POM No. 492.)

Nov. 29, 1979

Resolution adopted by the Southern Governors' Association, New Orleans, La., re: Foreign trade expansion. (POM No. 496.)

Nov. 29, 1979

Resolution adopted by the Southern Governors' Association, New Orleans, La., re: Repeal of the carryover basis rule. (POM No. 509.)

Dec. 5, 1979

Resolution adopted by the International Association of Chiefs of Police, Dallas, Tex., re: Reimbursement for requested secret service assistance. (POM No. 511.)

Dec. 11, 1979

Resolution adopted by the Legislature of the State of Pennsylvania, re: Tax deductions. (POM No. 515.)

Jan. 28, 1980

Resolution adopted by the Italian-American Labor Council, re: Imports and foreign trade. (POM No. 532.)

Feb. 7, 1980

Concurrent resolution adopted by the Legislature of the State of Michigan, re: Import fee on refined sugar. (POM No. 545.)

Feb. 18, 1980

Concurrent resolution adopted by the Legislature of the State of South Carolina, re: Windfall profits (H.R. 3919). (POM No. 550.)

Feb. 18, 1980

Concurrent resolution adopted by the House of Representatives of the State of South Carolina, re: Social security benefits. (POM No. 551.)

Feb. 27, 1980

Resolution adopted by the Legislative Council of the General Assembly of the State of Arkansas, re: Windfall profits tax. (POM No. 557.)

Feb. 27, 1980

Resolution adopted by the Legislative Council of the General Assembly of the State of Arkansas, re: Child welfare programs. (POM No. 558.)

Feb. 27, 1980

Resolution adopted by the Senate of the State of Washington, re: Injustice in our social security system. (POM No. 561.)

Mar. 12, 1980

Joint resolution adopted by the Legislature of the State of Virginia, re: Rising costs of health care. (POM No. 577.)

Mar. 12, 1980

Joint resolution adopted by the Legislature of the State of Virginia, re: Increase in prices of gasoline and other petroleum products. (POM No. 578.)

Mar. 12, 1980

Resolution adopted by the City Council of Alexandria, Va., re: Fuel assistance program. (POM No. 595.)

Mar. 21, 1980

Joint memorial adopted by the Legislature of the State of Idaho, re: Eligibility requirements for recipients of programs under the Social Security Act. (POM No. 601.)

Mar. 21, 1980

Resolution adopted by the Legislature of the State of Massachusetts, re: Revenue sharing program. (POM No. 605.)

Mar. 21, 1980

Concurrent resolution adopted by the Legislature of the State of Indiana, re: Federal income tax laws. (POM No. 609.)

Mar. 21, 1980

Joint resolution adopted by the Legislature of the State of Virginia, re: Federal Clean Air Act. (POM No. 619.)

Mar. 21, 1980

Petition from 2 private citizens, re: Urging passage of an American Tax Reduction Act of 1980. (POM No. 626.)

Mar. 28, 1980

Resolution adopted by the House of Representatives of the State of Hawaii, re: International Sugar Agreement. (POM No. 641.)

Mar. 28, 1980

Resolution adopted by the Legislature of the State of Massachusetts, re: Private and public health insurance programs. (POM No. 642.)

April 18, 1980

Resolution adopted by the House of Representatives of the State of Illinois, re: Social security improvement. (POM No. 667.)

April 18, 1980

Resolution adopted by the Board of County Commissioners, St. Louis County, Minn., re: Support of continuation of revenue sharing. (POM No. 688.)

Apr. 21, 1980

Resolution adopted by the Westchester County Board of Legislators, White Plains, N.Y., re: To continue the revenue sharing program. (POM No. 696.)

Apr. 24, 1980

Resolution adopted by the House of Representatives of the State of Pennsylvania, re: National attack on inflation. (POM No. 699.)

May 2, 1980

Joint memorial adopted by the Legislature of the State of Colorado, re: Federal income tax laws. (POM No. 710.)

May 2, 1980

Resolution adopted by the Legislature of the State of Pennsylvania, re: 18-month study of the social security system. (POM No. 711.)

May 8, 1980

Joint resolution adopted by the Legislature of the State of California, re: Increase in Federal income taxes. (POM No. 716.)

May 15, 1980

Resolution adopted by the Senate of the State of Hawaii, re: Additional revenue sharing funds for Hawaii's educational program. (POM No. 726.)

PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

May 22, 1980

Joint resolution adopted by the Legislature of the State of California, re: Return to the States revenues derived from Federal tax of fuel. (POM No. 740.)

May 22, 1980

Concurrent Resolution adopted by the Legislature of the State of California, re: Federal funds for social services. (POM No. 741.)

May 22, 1980

Joint resolution adopted by the Legislature of the State of Alaska, re: Medicaid program participation of physicians. (POM No. 742.)

June 2, 1980

Resolution adopted by the Legislature of the State of Hawaii, re: State bonds that finance mortgages. (POM No. 750.)

June 2, 1980

Resolution adopted by the Legislature of the State of Hawaii, re: Federal tax exemptions on State bonds that finance mortgages. (POM No. 751.)

June 2, 1980

Concurrent Resolution adopted by the Legislature of the State of Iowa, re: Industrial revenue bonds by political units. (POM No. 752.)

June 11, 1980

Joint resolution adopted by the Legislature of the State of California, re: California wine industry, importance in agriculture and economy. (POM No. 761.)

June 30, 1980

Joint resolution adopted by the Legislature of the State of California, re: To amend title XVIII of the Social Security Act. (POM No. 781.)

July 22, 1980

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Medical assistance for the aged, the blind, and the handicapped. (POM No. 792.)

July 23, 1980

Resolution adopted by the Senate of the State of New York, re: Importation and sale of any Olympic souvenirs and materials produced in the U.S.S.R. (POM No. 801.)

July 30, 1980

Joint resolution adopted by the Legislature of the State of California, re: SSI and SSP programs (POM No. 819.)

July 30, 1980

Joint resolution adopted by the Legislature of the State of California, re: Involuntary municipal service charges deduction. (POM No. 820.)

July 30, 1980

Joint resolution adopted by the Legislature of the State of California, re: Social security benefits taxation. (POM No. 821.)

Aug. 20, 1980

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Title XIX of the Social Security Act. (POM No. 833.)

Sept. 26, 1980

Joint resolution adopted by the Legislature of the State of California, re public support of olympic athletes. (POM No. 870.)

Nov. 19, 1980

Resolution adopted by the Western Conference of the Council of State Governments favoring expansion of trade with the Republic of China. (POM No. 914.)

Nov. 19, 1980

Resolution adopted by the Stearns County Board of Commissioners, Stearns County, Minn., favoring extension of the general revenue sharing program. (POM No. 919.)

Nov. 19, 1980

Petition of the National Association for the Advancement of Colored People, Pueblo, Colo. Branch favoring the extension of the general revenue sharing program. (POM No. 920.)

Nov. 19, 1980

Resolution adopted by the Smith County Commissioners Court, Smith County, Tex., favoring the continuation of the general revenue sharing program. (POM No. 923.)

Nov. 20, 1980

Resolution of the City Council of Sanger, Calif., and a resolution of the Board of Supervisors, County of Fresno, Calif., favoring legislation to aid in the funding of the 1984 Olympics. (POM No. 927.)

Nov. 20, 1980

Resolution adopted by the City of Youngstown, Ohio, favoring the extension of the general revenue sharing program. (Ordered to lie on the table.) (POM No. 928.)

MISCELLANEOUS PUBLICATIONS BY COMMITTEE ON FINANCE

NINETY-SIXTH CONGRESS

(Requests for publications should be in writing accompanied by a self-addressed label for each item to: U.S. Senate Committee on Finance, Attention DOCUMENTS, Room 2227 Dirksen Office Building, Washington, D.C. 20510)

Committee Print No.	Subject	Date
	FIRST SESSION	
------------	Rules of Procedure—Committee on Finance	Jan. 30, 1979
1	Staff Data and Materials on State Social Security Deposits	Jan. 25, 1979
2	Addendum to the History of the Committee on Finance	February 1979
3	Data and Materials for the Fiscal Year 1980 Finance Committee Report Under the Congressional Budget Act.	February 1979
4	Canadian Automobile Agreement—Twelfth Annual Report of the President to the Congress on the Operation of the Automotive Products Trade Act of 1965.	February 1979
5	Background Materials and Economic Data Relating to International Trade	March 1979
6	Background Materials Relating to S. 505 and Other Health Care Cost Containment Proposals	Mar. 8, 1979
7	Staff Data and Materials on Child Support	Mar. 19, 1979
8	Staff Data and Materials Relating to the International Sugar Stabilization Act of 1979	March 1979
9	Materials Relating to Health Care Cost Containment and Other Proposals	Mar. 20, 1979
------------	Legislative Review Activity—Report of the Committee on Finance, S. Rept. 96–42	Mar. 21, 1979
10	Proposals for Medicare-Medicaid Reform and Overall Hospital Revenues Limitation	April 1979
------------	Multilateral Trade Negotiations—International Codes Agreed To in Geneva, Switzerland, April 12, 1979 (Jointly with the House Committee on Ways and Means).	Apr. 23, 1979
11	MTN Study No. 1: Results for U.S. Agriculture (supplies exhausted)*	June 1979
12	MTN Study No. 2: Tokyo-Geneva Round: It's Relation to U.S. Agriculture	June 1979
13	MTN Study No. 3: The Impact of Multilateral Trade Liberalization on U.S. Labor	June 1979
14	MTN Study No. 4: MTN and the Legal Institutions of International Trade	June 1979
15	MTN Study No. 5: An Economic Analysis of the Effects of the Tokyo Round of Multilateral Trade Negotiations on the United States and the Other Major Industrialized Countries (supplies exhausted)*	June 1979
16	Existing Federal Programs Providing or Financing Health Care for Mothers and Children	June 1979
------------	Office of the Special Representative for Trade Negotiations Draft Proposal	June 1, 1979
17	Health Insurance: Description of Bills Pending in Committee and the Administration Proposal	June 14, 1979
------------	Special Report on Allocation of Budget Totals, Fiscal Years 1979 and 1980 (S. Rept. No. 96–227)	June 19, 1979
18	Summary and Comparison of Principal Features of Health Insurance Proposals (chart)	June 1979
19	Health Insurance Proposals	June 20, 1979
20	Comparison of Major Features of Health Insurance Proposals	June 1979
21	Staff Data and Materials Relating to the Trade Adjustment Assistance Program	July 1979
22	Summary of Senate Finance Committee Action on Health Legislation as of June 29, 1979	July 1979
23	Issues Related to Social Security Act Disability Programs	July 1979
24	Agreements Negotiated Under Section 102 of the Trade Act of 1974 in the Multilateral Trade Negotiations: Submitted on June 19, 1979, for Approval by Congress	July 1979

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*For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

MISCELLANEOUS PUBLICATIONS BY COMMITTEE ON FINANCE—Continued

Committee Print No.	Subject	Date
26	Staff Data and Materials Relating to the Unemployment Compensation Program	Aug. 1979
27	MTN Study No. 6: Agreements Being Negotiated at the Multilateral Trade Negotiations in Geneva—U.S. International Trade Commission Investigation No. 332-101—Analysis of Nontariff Agreements: Part 1—Introduction and Overview of Legal Issues and Subsidies/Countervailing Duty Measures Agreement. Part 2—Customs Valuation Agreement and Agreement on Import Licensing Procedures. Part 3—Agreement on Technical Barriers to Trade and Agreement on Government Procurement. Part 4—International Dairy Arrangement, Agreement on Trade in Civil Aircraft, Group "Framework", and Proof-Gallon Method of Tax and Duty Assessment. Part 5—Industry/Agriculture Sector Analysis.	Aug. 1979
28	Private Advisory Committee Reports on the Tokyo Round of Multilateral Trade Negotiations	Aug. 1979
29	Staff Data and Materials Relating to Social and Child Welfare Services	Sept. 1979
	Revised Allocation of Budget Totals for Fiscal Year 1980 (S. Rept. 96-386)	Oct. 30, 1979
	Special Report on Allocation of Budget Totals Under the Second Concurrent Budget Resolution for Fiscal Year 1980 (S. Rept. 96-432)	Nov. 29, 1979
	Publications Prepared by the Joint Committee on Taxation for the Committee on Finance	
	The Public Debt Limit and Debt Management	Feb. 2, 1979
	General Explanation of the Foreign Earned Income Act of 1978 (H.R. 9251, 95th Congress; Public Law 95-615).	Feb. 23, 1979
	Issues in the Classification of Individuals as Employees or Independent Contractors	Feb. 28, 1979
	Background and Issues Relating to Carryover Basis Scheduled for a Hearing by the Subcommittee on Taxation and Debt Management Generally.	Mar. 9, 1979
	General Explanation of the Revenue Act of 1978 (H.R. 13511, 95th Congress; Public Law 95-600)	Mar. 12, 1979
	Description of H.R. 2797 and S. 614: Technical Corrections Act of 1979	Mar. 14, 1979
	Estimates of Federal Tax Expenditures for Fiscal Years 1979-84	Mar. 15, 1979
	Summary of Minor and Miscellaneous Tax Bills Enacted in the 95th Congress	Mar. 16, 1979
	Description of S. 75, S. 94, S. 209, and S. 557 Relating to Deductions for Individual Retirement Savings and Treatment of Tax-Qualified Employee Plans Scheduled for a Hearing by the Subcommittee on Private Pension Plans and Employee Fringe Benefits.	Mar. 30, 1979
	Description of S. 103 and S. 449 Relating to Tax-Exempt Status of Private Schools	Apr. 26, 1979
	Description of S. 100 (Relating to Reforestation Expenses) and S. 394 (Relating to Certain Artists and Authors as Employees) Scheduled for a Hearing by the Subcommittee on Taxation and Debt Management Generally on May 18, 1979.	May 17, 1979
	Description of Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on June 18, 1979.	June 15, 1979
	Description of S. 1062 and S. 1063 Relating to Simplification of Certain Procedure and Administration Provisions and Installment Sale Reporting Rules Under the Internal Revenue Code Scheduled for a Hearing by the Subcommittee on Taxation and Debt Management Generally on June 22, 1979.	June 19, 1979
	Description of S. 192 and S. 208 Relating to Tax Treatment of Foreign Investment in the United States—Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on June 25, 1979	June 22, 1979
	Description of H.R. 3919: The Crude Oil Windfall Profit Tax Act of 1979 as Passed by the House	July 6, 1979
	Description of S. 1444 Relating to Awards of Attorney's Fees in Tax Cases—Scheduled for a Hearing Before the Subcommittee on Oversight of the Internal Revenue Service on July 19, 1979	July 18, 1979
	Description of S. 589, S. 749, and S. 940 Relating to Tax Rules Affecting Foreign Convention Expenses listed for a Hearing by the Subcommittee on Tourism and Sugar on July 20, 1979	July 18, 1979
	Description of Tax Bills Listed for a Hearing Before Subcommittee on Taxation and Debt Management Generally on September 17, 1979	Sept. 14, 1979
	Description of Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on October 22, 1979	Oct. 18, 1979
	Description of Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on October 31, 1979	Oct. 26, 1979
	Description of S. 1691 (Tax Court Improvement Act of 1979) Before the Subcommittee on Taxation and Debt Management Generally on November 17, 1979	Nov. 1, 1979
	Description of H.R. 2797: Technical Corrections Act of 1979 as Passed by the House	Nov. 5, 1979
	Summary of H.R. 3919: The Crude Oil Windfall Profit Tax Act of 1979 (as Reported by the Senate Finance Committee)	Nov. 6, 1979
	Description of Bills Relating to Deferred Compensation Plans, Pension Plans and Employee Stockownership Plans Scheduled for a Hearing by the Subcommittee on Private Pension Plans and Employee Fringe Benefits on December 4-5, 1979	Dec. 1, 1979

MISCELLANEOUS PUBLICATIONS BY COMMITTEE ON FINANCE—Continued

Committee Print No.	Subject	Date
	SECOND SESSION	
25	Employee Stock Ownership Plans—An Employer's Handbook	April 1980
30	Statistical Data Related to Public Assistance Programs	February 1980
31	Data and Materials for the Fiscal Year 1981 Finance Committee Report Under the Congressional Budget Act	February 1980
32	Staff Data and Materials Related to Social Security Financing	February 1980
-------------	Social Security Disability Amendments of 1979—H.R. 3236—Comparison of House and Senate Bills With Existing Law	Mar. 27, 1980
33	Number not used.	
34	Staff Data and Materials Related to Social Security Retirement Test	April 1980
35	Canadian Automobile Agreement—Thirteenth Annual Report of the President to the Congress on the Operation of the Automotive Products Trade Act of 1965	April 1980
36	Spending Reductions: Recommendations of the Committee on Finance Required by the Reconciliation Process in Section 3(a)(15) of H. Con. Res. 307, the First Budget Resolution for Fiscal Year 1981	June 25, 1980
37	Revenue Increases—Recommendations of the Committee on Finance Required by the Reconciliation Process in Section 3(a)(15) of H. Con. Res. 307, the First Budget Resolution for Fiscal Year 1981	July 2, 1980
38	Conference on U.S. Competitiveness: Can the United States Remain Competitive?	August 1980
-------------	H.R. 7765—Budget Reconciliation Bill: Provisions Relating to Unemployment Compensation, Social Security, Supplemental Security Income, Public Assistance, and Social Services—Comparison of House and Senate Bills With Existing Law	Sept. 15, 1980
-------------	H.R. 7765—Budget Reconciliation Bill: Provisions Relating to Health—Comparison of House and Senate Bills With Existing Law	Sept. 16, 1980
39	The Social Security Act and Related Laws—November 1980 Edition	November 1980
	Publications Prepared by the Joint Committee on Taxation for the Committee on Finance	
-------------	Description of S. 219 Relating to the Deduction for Charitable Contributions Scheduled for Hearings Before the Subcommittee on Taxation and Debt Management Generally on January 30 and 31, 1980	Jan. 28, 1980
-------------	Description of Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on February 29 and March 4, 1980	Feb. 26, 1980
-------------	Estimates of Federal Tax Expenditures for Fiscal Years 1980–1985	Mar. 6, 1980
-------------	Description of Legislation Relating to Pension Benefit Guaranty Corporation Plan Termination Insurance for Multiemployer Pension Plans Scheduled for a Hearing by the Subcommittee on Private Pension Plans and Employee Fringe Benefits on Mar. 18, 1980	Mar. 14, 1980
-------------	Description of S. 1968 and other Proposals to Restructure the Incentives for Coverage Under Employer Plans Scheduled for a Hearing Before the Subcommittee on Health on March 18 and 19, 1980	Mar. 15, 1980
-------------	Description of Tax Bills (S. 1825, S. 1984, and S. 2220) Relating to Estate and Gift Taxes Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on March 24, 1980	Mar. 21, 1980
-------------	Description of Tax Bills Relating to Capital Formation Incentives for Small Business Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on March 28 and April 1, 1980	Mar. 27, 1980
-------------	The Income Tax Treatment of Married Couples and Single Persons	Apr. 2, 1980
-------------	Description of Miscellaneous Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on April 25, 1980	Apr. 22, 1980
-------------	Staff Recommendations for Simplification of Tax Rules Relating to Subchapter S Corporations	Apr. 30, 1980
-------------	Description of H.R. 5043 (Bankruptcy Tax Act of 1980) As Passed the House—Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on May 30, 1980	May 27, 1980
-------------	Description of Miscellaneous Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on May 30, 1980	May 28, 1980
-------------	Description of Miscellaneous Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on June 24, 1980	June 20, 1980
-------------	Description of Miscellaneous Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on Aug. 4, 1980	July 30, 1980
-------------	Summary of Tax Cut Provisions of H.R. 5929 (As ordered Reported by the Senate Finance Committee)	Aug. 25, 1980
-------------	Summary of Administration Proposals Relating to Tax Reductions and Other Economic Programs	Sept. 3, 1980
-------------	Description of Proposals Relating to Airport and Airway Trust Fund Taxes and Budget Authorizations Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management Generally	Sept. 5, 1980
-------------	Description of H.R. 6883 (As Passed the House) Relating to Revision of Installment Sale Reporting Rules Scheduled for a Hearing by the Subcommittee on Taxation and Debt Management Generally on Sept. 10, 1980	Sept. 6, 1980
-------------	Description of Revenue Aspects of Proposals (S. 1480 and Proposed Amendments) Relating to Hazardous Substance Pollution and Liability Scheduled for a Hearing by the Subcommittee on Taxation and Debt Management Generally on Sept. 11, 1980	Sept. 9, 1980
-------------	Conference Comparison on Revenue Reconciliation Provisions of H.R. 7765 (Title IX)	Sept. 15, 1980
-------------	Explanation of H.R. 6806 Relating to Treatment of Public Utility Property Under Sections 46(f) and 167(l) of the Internal Revenue Code Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on Nov. 19, 1980	Nov. 18, 1980

CALENDAR OF NOMINATIONS

Date Referred	Name and Office	Committee Action	Confirmed
Jan. 18, 1979	James J. Dillman, of Wisconsin, to be a member of the National Commission on Social Security for a term of 2 years.	Public hearing Jan. 29, 1979. Favorably reported Sept. 23, 1979.	Sept. 24, 1979
Jan. 18, 1979	Milton S. Gwirtzman, of Massachusetts, to be a member of the National Commission on Social Security for a term of 2 years.	Public hearing Jan. 29, 1979. Favorably reported Sept. 23, 1979.	Sept. 24, 1979
Jan. 18, 1979	D. S. MacNaughton, of Tennessee, to be a member of the National Commission on Social Security for a term of 2 years.	Public hearing Jan. 29, 1979. Favorably reported Sept. 23, 1979.	Sept. 24, 1979
Jan. 18, 1979	David H. Rodgers, of Washington, to be a member of the National Commission on Social Security for a term of 2 years.	Public hearing Jan. 29, 1979. Favorably reported Sept. 23, 1979.	Sept. 24, 1979
Jan. 18, 1979	Elizabeth Duskin, of Maryland, to be a member of the National Commission on Social Security for a term of 2 years. (New position.)	Public hearing Jan. 29, 1979. Favorably reported Sept. 23, 1979.	Sept. 24, 1979
Mar. 1, 1979	Benjamin W. Heineman, Jr., of Illinois, to be an Assistant Secretary of Health, Education, and Welfare, vice Henry Jacob Aaron, resigned.	Public hearing Apr. 10, 1979. Favorably reported May 3, 1979.	May 7, 1979
Apr. 9, 1979	Richard Bryant Lowe III, of New York, to be Deputy Inspector General, Department of Health, Education, and Welfare, vice Charles F. C. Ruff, resigned.	Public hearing June 13, 1979. Favorably reported June 14, 1979.	June 19, 1979
May 8, 1979	Arthur L. Nims, III, of New Jersey, to be a Judge of the U.S. Tax Court, vice Arnold Raum, retired.	Public hearing June 13, 1979. Favorably reported June 14, 1979.	June 19, 1979
June 5, 1979	Walter J. McDonald, of the District of Columbia, to be an Assistant Secretary of the Treasury, vice William J. Beckham, Jr., resigned.	Public hearing June 20, 1979. Favorably reported June 21, 1979.	June 27, 1979
June 5, 1979	Richard I. Beattie, of the District of Columbia, to be General Counsel of the Department of Health, Education, and Welfare, vice Frank Peter S. Libassi, resigned.	Public hearing June 20, 1979. Favorably reported June 21, 1979.	June 27, 1979
June 25, 1979	Susanna B. McBee, of California, to be an Assistant Secretary of Health, Education, and Welfare, vice Eileen Shanahan, resigned.	July 24, 1979. Nomination withdrawn.	-------------------
July 20, 1979	Patricia Roberts Harris, of the District of Columbia, to be Secretary of Health, Education, and Welfare.	Public hearing July 25, 1979. Favorably reported July 26, 1979.	July 27, 1979
July 20, 1979	G. William Miller, of California, to be Secretary of the Treasury ----------------	Public hearing July 27, 1979. Favorably reported Aug. 1, 1979.	Aug. 2, 1979
Sept. 12, 1979	Reubin O'D. Askew, of Florida, to be Special Representative for Trade Negotiations, vice Robert S. Strauss, resigned.	Public hearing Sept. 18, 1979. Favorably reported Sept. 24, 1979.	Sept. 25, 1979

Date Referred	Name and Office	Committee Action	Confirmed
Sept. 28, 1979	William Brownlee Welsh, of Virginia, to be an Assistant Secretary of Health, Education, and Welfare, vice Richard D. Warden, resigned.	Public hearing Oct. 30, 1979. Favorably reported Oct. 30, 1979.	Oct. 31, 1979
Oct. 8, 1979	Billy M. Wise of Virginia, to be an Assistant Secretary of Health, Education, and Welfare, vice Eileen Shanahan, resigned.	Public hearing Oct. 30, 1979. Favorably reported Oct. 30, 1979.	Oct. 31, 1979
Oct. 11, 1979	Nathan J. Stark, of Pennsylvania, to be Under Secretary of Health, Education, and Welfare, vice Hale Champion, resigned.	Public hearing Oct. 30, 1979. Favorably reported Oct. 30, 1979.	Oct. 31, 1979
Oct. 17, 1979	Joan Zeldes Bernstein, of Maryland, to be General Counsel of the Department of Health, Education, and Welfare, vice Richard I. Beattie, resigned.	Public hearing Nov. 6, 1979. Favorably reported Nov. 6, 1979.	Nov. 7, 1979
Oct. 17, 1979	N. Jerold Cohen, of Georgia, to be an Assistant General Counsel, Department of the Treasury (Chief Counsel for the Internal Revenue Service), vice Stuart Evan Seigel, resigned.	Public hearing Nov. 6, 1979. Favorably reported Nov. 6, 1979.	Nov. 7, 1979
Oct. 31, 1979	Robert D. Hormats, of Maryland, to be a Deputy Special Representative for Trade Negotiations, vice Alonzo Lowry McDonald, resigned.	Public hearing Nov. 29, 1979. Favorably reported Nov. 29, 1979.	Dec. 3, 1979
Oct. 31, 1979	Michael Brackett Smith, of Maryland, to be a Deputy Special Representative for Trade Negotiations, vice Alan William Wolff, resigned.	Public hearing Dec. 6, 1979. Favorably reported Dec. 7, 1979.	Dec. 14, 1979
Nov. 28, 1979	Robert E. Baldwin, of Wisconsin, to be a member of the International Trade Commission, vice Italo H. Ablondi, resigned.		
Nov. 28, 1979	Michael J. Calhoun, of the District of Columbia, to be a member of the International Trade Commission, vice Joseph O. Parker, resigned.	Public hearing Jan. 24, 1980. Favorably reported Jan. 24, 1980.	Jan. 29, 1980
Dec. 3, 1979	John A. Calhoun III, of Massachusetts, to be Chief of the Children's Bureau, Department of Health, Education, and Welfare, vice Blandina Cardinas, resigned.	Public hearing Jan. 24, 1980. Favorably reported Jan. 24, 1980.	Jan. 29, 1980
Jan. 12, 1980	William J. Driver, of Virginia, to be Commissioner of Social Security, vice Sanford Ross, resigned.	Public hearing Mar. 19, 1980. Favorably reported Mar. 19, 1980.	Mar. 24, 1980
Feb. 18, 1980	John L. Palmer, of Virginia, to be an Assistant Secretary of Health, Education, and Welfare, vice Benjamin W. Heineman, Jr., resigned.	Public hearing Mar. 19, 1980. Favorably reported Mar. 19, 1980.	Mar. 24, 1980
Feb. 18, 1980	Cesar A. Perales, of New York, to be an Assistant Secretary of Health, Education, and Welfare, vice Arabella Martinez, resigned.	Public hearing Mar. 26, 1980. Favorably reported Mar. 26, 1980.	Mar. 27, 1980
Feb. 19, 1980	Abraham Katz, of Florida, to be an Assistant Secretary of Commerce. (New position).	Public hearing Mar. 19, 1980. Favorably reported Mar. 19, 1980.	Mar. 24, 1980
Mar. 6, 1980	Curtis Alan Hessler, of the District of Columbia, to be an Assistant Secretary of the Treasury, vice Daniel H. Brill, resigned.	Public hearing Mar. 26, 1980. Favorably reported Mar. 26, 1980.	Mar. 27, 1980

CALENDAR OF NOMINATIONS—Continued

Date Referred	Name and Office	Committee Action	Confirmed
Apr. 10, 1980	Robert E. Herzstein, of the District of Columbia, to be Under Secretary of Commerce for International Trade (new position).	Public hearings Apr. 29, and May 12 and 14, 1980. Favorably reported June 5, 1980.	June 6, 1980
Apr. 14, 1980	C. Moxley Featherston, of Virginia, to be a Judge of the U.S. Tax Court (reappointment).	Public hearing Apr. 29, 1980. Favorably reported Apr. 29, 1980.	May 7, 1980
Apr. 14, 1980	William M. Fay, of Pennsylvania, to be a Judge of the U.S. Tax Court (reappointment).	Public hearing Apr. 29, 1980. Favorably reported Apr. 29, 1980.	May 7, 1980
Apr. 14, 1980	Clarence R. Simpson, of Illinois, to be a Judge of the U.S. Tax Court (reappointment).	Public hearing Apr. 29, 1980. Favorably reported Apr. 29, 1980.	May 7, 1980
Apr. 22, 1980	Edna Gaynell Parker, of Virginia, to be a Judge of the U.S. Tax Court, vice William H. Quealy, resigned.	Public hearing May 14, 1980. Favorably reported May 14, 1980.	May 15, 1980
Apr. 22, 1980	Sheldon V. Ekman, of Connecticut, to be a Judge of the U.S. Tax Court, vice William M. Drennen, retired.	Public hearing May 14, 1980. Favorably reported May 14, 1980.	May 15, 1980
Apr. 28, 1980	Russell W. Laxson, of Minnesota, to be a Member of the National Commission on Social Security, reappointment.		
Aug. 5, 1980	Richard Bryant Lowe III, of New York, to be Inspector General, Department of Health and Human Services, vice Thomas D. Morris, resigned.		

HEARINGS HELD BY COMMITTEE ON FINANCE

NINETY-SIXTH CONGRESS

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FIRST SESSION

Full Committee

No. of Bill	Hearing No.	Title	Date
Nominations	45	Milton S. Gwirtzman, James J. Dillman, Elizabeth T. Duskin, Donald S. MacNaughton, and David Rodgers.	Jan. 29, 1979.—Printed.
Nomination	4	Benjamin W. Heineman, Jr	Apr. 10, 1979.—Printed.
S. 350, S. 351, S. 748, S. 760	7	Catastrophic Health Insurance and Medical Assistance Reform (out of print).	Mar. 27, 28, and 29, 1979.—Printed.
Nominations	27	Arthur L. Nims and Richard Lowe	June 13, 1979.—Printed.
	15	Presentation of Major Health Insurance Proposals	June 19 and 21, 1979.—Printed.
Nominations	28	Walter J. McDonald and Richard Beattie	June 20, 1979.—Printed.
H.R. 3919	19	Crude Oil Tax	Part One: July 10 and 11, 1979.—Printed. Part Two: July 12 and 18, 1979.—Printed. Part Three: July 19 and 31, 1979.—Printed.
Nomination	22	Patricia R. Harris	July 25 and 26, 1979.—Printed.
Nomination	23	G. William Miller	July 27, 1979.—Printed.
Nomination	49	Reubin O'D. Askew	Sept. 18, 1979.—Printed.
S. 1800	48	Proposed Residential Energy Efficiency Plan	Sept. 26, 1979.—Printed.
H.R. 3236, H.R. 3464	47	Social Security Act Disability Program Amendments	Oct. 9 and 10, 1979.—Printed.
Nominations	46	Nathan J. Stark, William B. Welsh, and Bill M. Wise	Oct. 30, 1979.—Printed.
Nominations	50	Joan Zeldes Bernstein and N. Jerold Cohen	Nov. 6, 1979.—Printed.
Nominations	54	Robert D. Hormats and Michael B. Smith	Nov. 29, and Dec. 6, 1979.—Printed.

Subcommittee on Taxation and Debt Management Generally

No. of Bill	Hearing No.	Title	Date
	2	Foreign Indebtedness to the United States	Feb. 5, 1979.—Printed.
	1	Public Debt Limit: 1979	Feb. 6, 1979.—Printed.
	35	Carryover Basis	Mar. 12, 1979—Printed.
S. 103, S. 449, S. 990, S. 995	33	Tax Exempt Status of Private Schools	Apr. 27, 1979.—Printed.
S. 100, S. 394	17	Miscellaneous Tax Bills	May 18, 1979.—Printed.
S. 231, S. 700, S. 1003, S. 1065	18	Tax Incentives for Exports	June 18, 1979.—Printed.
S. 192, S. 208	29	Taxation of Foreign Investment in the United States	June 25, 1979.—Printed.

FIRST SESSION—Continued

Subcommittee on Taxation and Debt Management Generally—Continued

No. of Bill	Hearing No.	Title	Date
S. 1062, S. 1063	24	Tax Simplification	June 22, 1979.—Printed.
	53	Expiring $830 Billion Public Debt Limit	Sept. 11, 1979.—Printed.
S. 224, S. 401, S. 616, S. 687, S. 736, S. 945, S. 1514	40	Miscellaneous Tax Bills II	Sept. 17, 1979.—Printed.
S. 1021, S. 1078, S. 1435, S. 1467	55	Miscellaneous Tax Bills III	Oct. 22, 1979.—Printed.
S. 246, S. 541, S. 555, S. 999, S. 1488, S. 1542, S. 1543, S. 1638, S. 1703, S. 1846	56	Miscellaneous Tax Bills IV	Oct. 31, 1979.—Printed.
S. 1691	51	Tax Court Improvement Act	Nov. 2, 1979.—Printed.
H.R. 2797, S. 873, S. 1549	59	Technical Corrections Act of 1979	Nov. 7, 1979.—Printed.
S. 1913	60	Excise tax treatment for Wine and Distilled Spirits	Dec. 19, 1979.—Printed.

Subcommittee on Social Security

No. of Bill	Hearing No.	Title	Date
	8	State Social Security Deposits	Jan. 29, 1979.—Printed.
	13	Administrative Integrity of the Social Security Program	Apr. 9, 1979.—Printed.

Subcommittee on International Trade

No. of Bill	Hearing No.	Title	Date
H.R. 1147	3	Extension of the Countervailing Duty Waiver Authority	Mar. 19, 1979.—Printed.
	10	Authorization of Appropriations for the U.S. International Trade Commission and U.S. Customs Service for Fiscal Year 1980.	Apr. 23, 1979.—Printed.
	11	Implementation of the Multilateral Trade Negotiations	Feb. 21, and 22, 1979.—Printed.
	12	North American Economic Interdependence	June 6, 1979.—Printed.
S. 227, H.R. 1543	34	Trade Adjustment Assistance Act	July 9, 1979.—Printed.
S. 1376	21	Trade Agreements Act of 1979	Part One: July 10, 1979.—Printed. Part Two: July 11, 1979.—Printed.
	52	Reduction In Import Duties on Apparel	July 13, 1979.—Printed.
	30	Continuing the President's Authority To Waive the Trade Act Freedom of Emigration Provisions.	July 19, 1979.—Printed.
S. 55	41	Proposed Amendments to the Meat Import Quota Act	Sept. 26, 1979.—Printed.
	42	North American Economic Interdependence II	Oct. 1, 1979.—Printed.
S. Con. Res. 47.	57	Agreement on Trade Relations Between the United States and the People's Republic of China.	Nov. 15, 1979.—Printed.

No. of Bill	Hearing No.	Title	Date of Hearing
		FIRST SESSION—Continued	
		Subcommittee on Revenue Sharing, Intergovernmental Revenue Impact, and Economic Problems	
	5	Targeted Fiscal Assistance to State and Local Governments	Mar. 12, 13, and 26, 1979.—Printed.
		Subcommittee on Health	
	16	Health Cost Containment	Mar. 13, and 14, 1979.—Printed.
S. 489, S. 421	14	Medicare and Medicaid Home Health Benefits	May 21 and 22, 1979.—Printed.
S. 1204	20	Health Assistance for Low-Income Children	June 25, 1979.—Printed.
	36	System for Hospital Uniform Reporting (SHUR)	July 26, 1979.—Printed.
	44	Review of Professional Standards Review Program	Sept. 18 and 19, 1979.—Printed.
		Subcommittee on Tourism and Sugar	
S. 463	6	International Sugar Stabilization Act of 1979	Mar. 21, 1979.—Printed.
S. 589, S. 749, S. 940	31	Tax Rules Affecting Foreign Conventions	July 20, 1979.—Printed.
		Subcommittee on Private Pension Plans and Employee Fringe Benefits	
S. 75, S. 94, S. 209, S. 557	9	Employee Contributions to IRA's and Other Pension Plans	Apr. 3, 1979.—Printed.
S. 209, S. 511, S. 989, S. 1089, S. 1090, S. 1091, S. 1092, S. 1240, S. 1958	61	Miscellaneous Pension Bills	Part one: Dec. 4, 1979.—Printed. Part two: Dec. 5, 1979.—Printed.
		Subcommittee on Energy and Foundations	
	32	Crude Oil Severance Tax	May 7, 11, and June 11 and 25,1979 — Printed.
	37	Proposed Energy Tax Legislation	July 2, 1979.—Printed.
		Subcommittee on Oversight of the Internal Revenue Service	
	26	Employee Stock Ownership Plans for Railroads	June 21 and July 20, 1979.—Printed.
S. 1444	25	Taxpayer Protection and Reimbursement Act	July 19, 1979.—Printed.
		Subcommittee on Public Assistance	
H.R. 3434, S. 966, S. 1184, S. 1661	38	Proposals Related to Social and Child Welfare Services, Adoption Assistance, and Foster Care.	Sept. 24, 1979.—Printed.
	58	Waste and Abuse in the Social Security Act Programs	Nov. 16, 1979.—Printed.
		Subcommittee on Unemployment and Related Problems	
H.R. 3920	39	Extension of National Commission on Unemployment	Sept. 5, 1979.—Printed.
	43	Proposals for Reducing the Costs of Federal/State Unemployment Compensation Programs.	Oct. 1, 1979.—Printed.

HEARINGS HELD BY COMMITTEE ON FINANCE—Continued

No. of Bill	Hearing No.	Title	Date of Hearing
		SECOND SESSION	
		Full Committee	
Nominations	62	Michael J. Calhoun and John A. Calhoun III	Jan. 24, 1980.—Printed.
Nominations	73	Abraham Katz, William J. Driver, and John L. Palmer	Mar. 19, 1980.—Printed.
Nomination	75	Cesar A. Perales	Mar. 20, 1980.—Printed.
Nomination	76	Curtis A. Hessler	Mar. 26, 1980.—Printed.
Nominations	83	Robert E. Herzstein, C. Moxley Featherston, William M. Fay, Charles R. Simpson, Edna Parker, and Sheldon V. Ekman	April 29, May 12 and 14, 1980—Printed.
	93	Tax Cut Proposals	Part 1: July 23, 1980. Part 2: July 24, 25, and 28, 1980. Part 3: July 29, 30, and 31, 1980.—Printed.
S. 1480	103	The Environmental Emergency Response Act	Sept. 11 and 12, 1980.—Printed.
		Subcommittee on Taxation and Debt Management Generally	
S. 219	63	Charitable Contribution Deductions	Jan. 30 and 31, 1980.—Printed.
S. 464, S. 485, S. 650, S. 1194, S. 1831, S. 1859, S. 1900, S. 1901, S. 2089, S. 2167, S. 2180, S. 2201, S. 2275, H.R. 4746, H.R. 5505, H.R. 5973	68	Miscellaneous Tax Bills V	Feb. 29 and Mar. 4, 1980.—Printed.
S. 110, S. 487, S. 653, S. 1435, S. 1481, S. 1825, S. 1967, S. 1984, S. 2136, S. 2168, S. 2171, S. 2220, S. 2239	74	Various Tax Proposals	Mar. 24, 28, and Apr. 1, 1980.—Printed.
	77	Extension of the Temporary Limit on the Public Debt	Apr. 2 and 16, 1980.—Printed.
S. 753, S. 1384, S. 1826, S. 1854, S. 1867, S. 2179, S. 2239, S. 2367, S. 2396, S. 2415, H.R. 5973	81	Miscellaneous Tax Bills VI	Apr. 25, 1980.—Printed.
S. 2521	84 and 90	Small Royalty Owners Exemption From the Windfall Profit Tax	May 23 and July 17, 1980.—Printed.
S. 2484, S. 2486, S. 2500, S. 2503, S. 2548, H.R. 5043	85	Miscellaneous Tax Bills VII	May 30, 1980.—Printed.

HEARINGS HELD BY COMMITTEE ON FINANCE—Continued

No. of Bill	Hearing No.	Title	Date of Hearing
		SECOND SESSION—Continued	
		Subcommittee on Taxation and Debt Management Generally—Continued	
S. 983, S. 1688	87	State Taxation of Interstate Commerce and Worldwide Corporate Income	Parts 1 and 2: June 24, 1980.—Printed.
S. 1614, S. 2075, S. 2493, S. 2547, S. 2646, S. 2660, S. 2757, S. 2766, S. 2783, S. 2784, H.R. 5391	88	Miscellaneous Tax Bills VIII	June 24, 1980.—Printed.
S. 2283, S. 2321, S. 2418	89	Taxation of Foreign Earned Income	June 26, 1980.—Printed.
S. 2775, S. 2805, S. 2818, S. 2904, S. 2967, H.R. 7171	95	Family Enterprise Estate and Gift Tax Equity Act and Miscellaneous Tax Bills	Aug. 4, 1980.—Printed.
S. 336, S. 1247, S. 1877	96	Marriage Penalty Tax	Aug. 5, 1980.—Printed.
S. 1649, S. 2075, H.R. 6721	99	Airport and Airways Trust Fund	Sept. 8, 1980.—Printed.
S. 2512, S. 2900, S. 2915, S. 2916, S. 3070, S. 3076, S. 3080, H.R. 6883	102	Miscellaneous Tax Bills IX	Sept. 10, 1980.—Printed.
S. 3006	104	Industrial Energy Efficiency and Fuel Conversion Tax Incentive Act	Sept. 29, 1980.—Printed.
-------------	105	Special Tax on Oil	Nov. 11, Dec. 1 and 12, 1980.—Printed.
S. 3082, S. 3094, H.R. 6806	106	Taxation of Certain Annuity Contracts and Normalization Requirements for certain Public Utility Property	Nov. 19, 1980.—Printed.
-------------	108	Public Debt Limit	Dec. 2, 1980.—Printed.
		Subcommittee on Public Assistance	
-------------	64	How to Think About Welfare Reform in the 1980's	Feb. 6 and 7, 1980.—Printed.
		Subcommittee on Social Security	
-------------	65	Social Security Financing	Feb. 22 and 25, 1980.—Printed.
H.R. 5295, S. 248, S. 1287, S. 1418, S. 1498, S. 1554, S. 2034, S. 2083, S. 2208	80	Social Security Retirement Test	Apr. 21, 1980.—Printed.

SECOND SESSION—Continued

Subcommittee on Revenue Sharing, Intergovernmental Revenue Impact, and Economic Problems

No. of Bill	Hearing No.	Title	Date of Hearing
S. 2414, S. 2574, S. 2678, S. 2681	66	Proposed General Revenue Sharing Extension	Mar. 6 and May 21, 1980.—Printed.

Subcommittee on International Trade

No. of Bill	Hearing No.	Title	Date of Hearing
H.R. 2492 (S. 1258), H.R. 2535, H.R. 2537, H.R. 3046, (S. 1004), H.R. 3317, H.R. 3591, H.R. 3755, H.R. 4309 S. (1275), H.R. 4738, H.R. 6089, S. 1851, S. 1852	67	Miscellaneous Tariff Bills	Feb. 5, 1980.—Printed.
	69	Possible Amendments to the "1916 Antidumping Act"	Mar. 11, 1980.—Printed.
	70	Authorization of Appropriations for the U.S. Customs Service, U.S. International Trade Commission, and Office of the U.S. Trade Representative for Fiscal Year 1981	Mar. 13, 1980.—Printed.
	78	Protocol to the MTN Customs Valuation Agreement	Apr. 2, 1980.—Printed.
	91	Extension of the President's Authority To Waive Section 402 (Freedom of Emigration Requirements) of the Trade Act of 1974	July 21, 1980.—Printed.
	94 and 109	U.S. International Trade Strategy	Part One: July 28, Aug. 1, and Sept. 10, 1980.—Printed. Part Two: Dec. 5 and 9, 1980.—Printed.
S. Con. Res. 108	97	Import Relief to the Domestic Industry Producing Certain Leather Coats and Jackets	Aug. 19, 1980.—Printed
S. 2721	100	Unpaid Claims of U.S. Citizens Against Czechoslovakia	Sept. 9, 1980.—Printed.
H.R. 3122, H.R. 5047, H.R. 7139	101	Miscellaneous Tariff Bills	Sept. 9, 1980.—Printed.
	107	Generalized System of Preferences (GSP)	Nov. 25, 1980.—Printed.

Subcommittee on Health

No. of Bill	Hearing No.	Title	Date of Hearing
S. 1968	71	Proposals To Stimulate Health Care Competition	Mar. 18 and 19, 1980.—Printed.
	79	Health Services to Older Americans	Apr. 11, 1980.—Printed.
	92	Medicare and Medicaid Fraud	July 22, 1980.—Printed.
S. 2809	98	Comprehensive Community Based Noninstitutional Long-Term Care for the Elderly and Disabled	Aug. 27, 1980.—Printed.

Subcommittee on Private Pension Plans and Employee Fringe Benefits

No. of Bill	Hearing No.	Title	Date of Hearing
S. 1076	72	Pension Plan Termination Insurance for Multiemployer Pension Plans.	Mar. 18, 1980.—Printed.

Subcommittee on Unemployment and Related Problems

No. of Bill	Hearing No.	Title	Date of Hearing
H.R. 4007	82	Repayment of Loans Made to State Unemployment Compensation Programs.	Apr. 28, 1980.—Printed.

Subcommittee on Oversight of the Internal Revenue Service

No. of Bill	Hearing No.	Title	Date of Hearing
S. 2402, S. 2403, S. 2404, S. 2405	86	IRS and Nontax Related Criminal Enforcement Investigation	June 20, 1980.—Printed.

SENATE BILLS REFERRED TO COMMITTEE

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 12 Jan. 15, 1979 **Mr. Dole** and Messrs. Armstrong, Cohen, DeConcini, Durenberger, Goldwater, Hatch, Hayakawa, Humphrey, Jepsen, Laxalt, Lugar, McClure, Melcher, Percy, Riegle, Sarbanes, Schmitt, Simpson, Stevens, Thurmond, and Tower **To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.** (Adjusts automatically, the personal income tax rates, the personal exemption, and the zero bracket amount to reflect increases in the cost of living as measured by the Consumers Price Index during the previous year.)	Jan. 15, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S110). Feb. 8, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 17 Jan. 15, 1979 **Mr. McClure** and Messrs. Garn and Goldwater **To provide for and maintain the continued existence of a viable U.S. sugar industry.** (Provides for a domestic sugar program similar to the program which existed under the Sugar Act of 1948.)	Jan. 15, 1979.—Statement of Senator McClure introducing this bill (Congressional Record S117). Jan. 23, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Mar. 26, 1979.—Adverse report from the Department of State.
S. 18 Jan. 15, 1979 **Mr. McClure** **To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts for savings.** (Allows a tax credit of 50 percent for additions to bank and savings accounts, stock and taxable bond holdings, insurance, and assets of small businesses.)	Jan. 15, 1979.—Statement of Senator McClure introducing this bill (Congressional Record S125). Jan. 24, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 21 Jan. 15, 1979 **Mr. Weicker** **To terminate public financing of Presidential campaigns.**	Jan. 15, 1979.—Statement of Senator Weicker introducing this bill (Congressional Record S128). Jan. 19, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 24 Jan. 15, 1979 Mr. Church To amend the Internal Revenue Code of 1954 with respect to .22 caliber ammunition recordkeeping requirements. (Repeals the recordkeeping requirements on the sale of .22 caliber ammunition under the 1968 Gun Control Act.)	Jan. 15, 1979.—Statement of Senator Church introducing this bill (Congressional Record S129). Jan. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 31 Jan. 15, 1979 Mr. Hart To provide for a reduction in individual tax rates in calendar years 1980 through 1982 and thereafter, provided that targets limiting the growth of Federal spending and limiting the Federal deficit are achieved.	Jan. 15, 1979.—Statement of Senator Hart introducing this bill (Congressional Record S135). Jan. 22, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 32★ Jan. 15, 1979 Mr. Pressler and Messrs. Cochran, Simpson, and Stevens To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes.	Jan. 22, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. *(See action on H.R. 2727)*
S. 33 Jan. 15, 1979 Mr. Roth and Messrs. Armstrong, Baker, Boschwitz, Cochran, Cohen, Garn, Goldwater, Hatch, Hayakawa, Helms, Humphrey, Jepsen, Laxalt, Lugar, McClure, Schmitt, Simpson, Stevens, Thurmond, and Tower To provide for permanent tax rate reductions for individuals. (Bill: (a) reduces individual tax rates across the board by 10 percent a year for 3 years; and (b) institutes a tax indexing system to avoid future tax increases by reducing personal income taxes by the rate of inflation.)	Jan. 15, 1979.—Statement of Senator Roth introducing this bill (Congressional Record S137). Jan. 23, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 47 Jan. 15, 1979 Mr. Hatfield To reform and simplify the Federal individual income tax. (Repeals various individual tax credits and itemized deductions and substitutes a new tax system, with lower tax rates and fewer deductions. A 20-percent credit for charitable contributions would also be provided.)	Jan. 15, 1979.—Statement of Senator Hatfield introducing this bill (Congressional Record S146). Jan. 24, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 55★ Jan. 15, 1979 Mr. Bentsen and Messrs. Baucus, Bayh, Boren, Bumpers, Cannon, Chiles, Church, Culver, Exon, Jepsen, Johnston, Long, McClure, Melcher, Simpson, Stennis, Stone, Thurmond, Tower, Wallop, Young, and Zorinsky To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes.	Jan. 15, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S199). Jan. 23, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Sept. 23, 1979.—Public hearing. *(See action on H.R. 2727)*
S. 67 Jan. 18, 1978 Mr. Hollings and Messrs. Bumpers, Durkin, Goldwater, Heinz, Helms, Humphrey, Morgan, Moynihan, Nunn, Pell, Randolph, Stennis, Stevens, Talmadge, and Thurmond To amend the Trade Act of 1974. (Prohibits the reduction of textile tariffs in trade negotiations.)	Jan. 18, 1979.—Statement of Senator Hollings introducing this bill (Congressional Record S262). Jan. 22, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.
S. 75 Jan. 18, 1979 Mr. Dole and Messrs. Cochran, Hatfield, Lugar, Moynihan, and Nelson To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans. (Allows an employee who participates in a qualified pension plan to take a deduction for contributions to either the plan or to an IRA, limited to the lesser of 10 percent of compensation or $1,000.)	Jan. 18, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S263). Jan. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor. Apr. 3, 1979.—Public hearing.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 76 Jan. 18, 1979 Mr. Stone and Messrs. Baucus, Bumpers, Burdick, Chiles, Church, DeConcini, Durkin, Garn, Goldwater, Gravel, Hatch, Hollings, Humphrey, Jackson, Johnston, Leahy, Lugar, McClure, Magnuson, McGovern, Melcher, Morgan, Pressler, Randolph, Sasser, Stewart, Thurmond, and Zorinsky To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.	Jan. 18, 1979.—Statement of Senator Stone introducing this bill (Congressional Record S265). Jan. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 79 Jan. 18, 1979 Mr. Helms and Messrs. Dole, Ford, Humphrey, Melcher, Morgan, Riegle, Stevens, Stone, and Tower To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels.	Jan. 18, 1979.—Statement of Senator Helms introducing this bill (Congressional Record S265). Jan. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 81★ Jan. 18, 1979 Mr. Stennis To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.	Jan. 18, 1979.—Statement of Senator Stennis introducing this bill (Congressional Record S266). Jan. 29, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. *(See action on H.R. 2727)*
S. 90 Jan. 18, 1979 Mr. Church and Messrs. Bradley and Williams To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes.	Jan. 18, 1979.—Statement of Senator Church introducing this bill (Congressional Record S282). Mar. 19, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 94 **Jan. 18, 1979** Mr. Bentsen and Messrs. Baucus, Burdick, Cochran, Domenici, Gravel, Hatch, Hatfield, Helms, Hollings, Laxalt, Leahy, Lugar, McClure, Matsunaga, Melcher, Randolph, Riegle, Schmitt, Simpson, Stevens, Stewart, Thurmond, Tower, and Wallop To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes. (Provides that homemakers be eligible to establish individual retirement accounts (IRA's).)	Jan. 18, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S288). Jan. 29, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 3, 1979.—Public hearing.
S. 98 **Jan. 18, 1979** Mr. Chafee To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account.	Jan. 18, 1979.—Statement of Senator Chafee introducing this bill (Congressional Record S294). Jan. 31, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 100★ **Jan. 18, 1979** Mr. Packwood and Messrs. Armstrong, Baucus, Boren, Cochran, Boschwitz, Chafee, Church, Cranston, Danforth, Dole, Domenici, Durenberger, Durkin, Garn, Gravel, Hart, Hatch, Hayakawa, Heinz, Helms, Hollings, Jackson, Laxalt, Lugar, McClure, Mathias, Melcher, Moynihan, Nelson, Pryor, Schmitt, Simpson, Stevens, Stewart, Talmadge, Thurmond, Tower, and Wallop To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes.	Jan. 18, 1979.—Statement of Senator Packwood introducing this bill (Congressional Record S296). Jan. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture. May 18, 1979.—Public hearing. June 28, 1979.—Report from Department of Agriculture (defers to Treasury on sec. 1 and recommends against enactment of sec. 2). Aug. 2, 1979.—Ordered favorably reported with amendments clarifying the definition of reforestation expenses. Costs paid or incurred for, or in connection with, the generation or regeneration of a timber stand, including, but not limited to, (1) site preparation; (2) seeds and seedlings; (3) labor and tools, including depreciation; and (4) site maintenance needed until the seedlings are established would be deductible. Up to $30 million per year would be authorized to be appropriated to a reforestation trust fund for the purpose of providing supplemental funds for the reforestation of publicly owned national forests. The trust fund would be effective for the period from Oct. 1, 1978 through Sept. 30, 1985. The Trust Fund would be entitled to the appropriation. ***(See action on H.R. 1212 and H.R. 2492)***
S. 103 **Jan. 18, 1979** Mr. Hatch and Messrs. Byrd, of Virginia, Garn, Goldwater, Hayakawa, Helms, Laxalt, McClure, Stevens, Thurmond and Tower To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies.	Jan. 18, 1979.—Statement of Senator Hatch introducing this bill (Congressional Record S300). Jan. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Apr. 27, 1979.—Public hearing.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 106 **Jan. 23, 1979** Mr. Hayakawa To amend title XVI of the Social Security Act to provide for attribution of sponsor's income and resources to aliens.	Jan. 23, 1979.—Statement of Senator Hayakawa introducing this bill (Congressional Record S395). Jan. 29, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 110 **Jan. 23, 1979** Mr. Nelson and Messrs. Ford, Hollings, Huddleston, Magnuson, Matsunaga, Sasser, Stewart, and Weicker. To amend the Internal Revenue Code of 1954 to provide accelerated and simplification depreciation for small business.	Jan. 23, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S405). Jan. 29, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 112 **Jan. 23, 1979** Mr. Dole and Messrs. Bellmon, Cochran, Hatch, Jepsen, Mrs. Kassebaum, Messrs. Lugar, McClure, Melcher, Metzenbaum, Pressler, Simpson, Stone, Tower, Wallop, and Young To repeal the carryover basis provisions added by the Tax Reform Act of 1976.	Jan. 23, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S416). Jan. 29, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 123 **Jan. 23, 1979** Mr. Inouye and Messrs. Burdick, Cannon, Cochran, DeConcini, Laxalt, Leahy, Levin, Matsunaga, Morgan, and Randolph To amend the Social Security Act to provide for the payment under medicare of services for psychologists.	Jan. 23, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S422). Jan. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 192★ **Jan. 23, 1979** Mr. Bumpers and Messrs. Boren, Huddleston, Leahy, and Thurmond To amend the Internal Revenue Code of 1954 to equalize the tax treatment of domestic and foreign investors.	Jan. 23, 1979.—Statement of Senator Bumpers introducing this bill (Congressional Record S431). Jan. 30, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 25, 1979.—Public hearings. ***(See action on H.R. 1212, H.R. 1319, and H.R. 2297)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 195 **Jan. 23, 1979** Mr. Bumpers and Messrs. Chiles, Cranston, Eagleton, Pryor, Riegle, Sasser, and Stone To extend through Oct. 1, 1979, provisions which expired on Oct. 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital.	Jan. 23, 1979.—Statement of Senator Bumpers introducing this bill (Congressional Record S345). Jan. 30, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 201 **Jan. 23, 1979** Mr. Bayh and Messrs. Leahy, McGovern, Randolph, and Williams To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer. (Provides coverage under medicare for pap smear tests.)	Jan. 23, 1979.—Statement of Senator Bayh introducing this bill (Congressional Record S444). Jan. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 206 **Jan. 23, 1979** Mr. Stone To amend the Internal Revenue Code of 1954 to provide for a credit of up to $200 against income tax liability for post-1978 increases in social security tax liability.	Jan. 23, 1979.—Statement of Senator Stone introducing this bill (Congressional Record S448). Jan. 31, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 208★ **Jan. 24, 1979** Mr. Wallop and Messrs. Baker, Baucus, Bayh, Byrd, of Virginia, Bellmon, Boren, Burdick, Cannon, Chiles, Church, Cochran, Cranston, Culver, Danforth, DeConcini, Domenici, Exon, Goldwater, Hart, Hatch, Hayakawa, Heinz, Helms, Hollings, Jepsen, Mrs. Kassebaum, Messrs. Leahy, Lugar, McClure, McGovern, Melcher, Morgan, Nelson, Sasser, Schmitt, Simpson, Stevens, Stone, Talmadge, Thurmond, Tower, Young, and Zorinsky To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States.	Jan. 24, 1979.—Statement of Senator Wallop introducing this bill (Congressional Record S555). Feb. 12, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 25, 1979.—Public hearing. ***(See action on H.R. 1212, H.R. 1319, and H.R. 2297)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 209 — **Jan. 24, 1979** Mr. Williams **and Mr. Javits** To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 for the purposes of simplifying, clarifying, and improving Federal law relating to the regulation of employee benefit plans, to foster the establishment and maintenance of plans, and for other purposes. **AMENDMENTS** **May 15, 1979 No. 1 (1)** (Pell) Permits income averaging of lump sum retirement pay to employees of nonprofit organizations.	Jan. 24, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources. Jan. 24, 1979.—Statement of Senator Williams introducing this bill (Congressional Record S557). Jan. 31, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor. Feb. 6, 1979.—Public hearings before the Committee on Labor and Human Resources. Apr. 3, and Dec. 4 and 5, 1979.—Public hearings before the Committee on Finance. May 17, 1979.—Ordered favorably reported by Committee on Labor and Human Resources.
S. 211 — **Jan. 24, 1979** Mr. Hart and Messrs. Goldwater and Pryor To amend the Internal Revenue Code of 1954 to provide for the indexation of individual income tax brackets, and for other purposes.	Jan. 24, 1979.—Statement of Senator Hart introducing this bill (Congressional Record S590). Feb. 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 219 — **Jan. 25, 1979** Mr. Moynihan and Messrs. Armstrong, Baucus, Bradley, Chafee, Cochran, Cranston, DeConcini, Durenberger, Durkin, Glenn, Gravel, Hatch, Hayakawa, Heinz, Helms, Hollings, Humphrey, Javits, Leahy, Lugar, Magnuson, Mathias, Melcher, Metzenbaum, Packwood, Randolph, Schmitt, Schweiker, Simpson, Stewart, Stone, Talmadge, Thurmond, Tower, Wallop, and Warner To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.	Jan. 25, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S648). Jan. 29, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Jan. 30 and 31, Feb. 29, and Mar. 4, 1980.—Public hearings. Feb. 4, 1980.—Adverse report from the Office of Management and Budget.
S. 220 — **Jan. 25, 1979** Mr. Matsunaga **and Messrs. Burdick, Melcher, and Randolph** To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.	Jan. 25, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S651). Jan. 30, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 223 **Jan. 25, 1979** Mr. Danforth and Messrs. Bentsen, Dole, Durenberger, Hatch, Hatfield, Hayakawa, Heinz, Lugar, Moynihan, Packwood, Percy, Randolph, Roth, and Wallop To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes. (Provides for shorter investigations under the Antidumping Act and the countervailing duty law and revises the procedures during such investigations; provides for expedited Customs Court review of certain determinations during antidumping and countervailing duty investigations; and provides for a private cause of action with respect to imports sold at less-than-fair-value.)	Jan. 25, 1979.—Statement of Senator Danforth introducing this bill (Congressional Record S655). Jan. 30, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. May 7, 1979.—Report from Department of State. (Prefers to await submission to the Congress by the administration of the package of agreements negotiated in the MTN.)
S. 224 **Jan. 25, 1979** Mr. Hatch and Messrs. Dole, Domenici, Goldwater, Hayakawa, Helms, Schmitt, Stevens, Stone, Thurmond, Tower, and Young To prohibit permanently the issuance of regulations on the taxation of fringe benefits.	Jan. 25, 1979.—Statement of Senator Hatch introducing this bill (Congressional Record S668). Jan. 30, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Sept. 17, 1979.—Public hearing.
S. 227★ **Jan. 25, 1979** Mr. Roth and Messrs. Bayh, Biden, DeConcini, Heinz, Javits, Moynihan, Randolph, and Sarbanes To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974. (Provides, among other things, for worker and firm adjustment assistance to workers and firms producing component parts of a trade impacted article; liberalizes the employment requirements to qualify for worker adjustment and assistance; and increase the time period during which worker adjustment assistance is payable; and increases job search allowances.) **AMENDMENTS** **July 24, 1979 No. 1 (365)** (Javits) Requires the Secretary of Commerce to determine the financial and competitive condition of firms applying for program loans and loan guarantees in order to direct appropriately these funds to either investment or working capital purposes. **July 24, 1979 No. 2 (366)** (Javits) Requires that no loan or loan guarantee be made for the purpose of working capital unless the receiving firm takes all reasonable and appropriate measures to encourage its workers to participate in vocational retraining programs approved by the Secretary under this act. **July 24, 1979 No. 3 (367)** (Javits) Permits workers of firms participating in the working capital loan or loan guarantees program to be eligible for public service employment under the auspices of CETA.	Jan. 25, 1979.—Statement of Senator Roth introducing this bill (Congressional Record S675). Jan. 31, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, Agriculture, and Labor. July 6, 1979.—Report from Department of State (defers to Departments of Commerce and Labor). July 6, 1979.—Report from the Office of Management and Budget (suggests amendment). July 9, 1979.—Public hearing. Oct. 19, 1979.—Report from the Office of Management and Budget (suggests amendment). ***(See action on H.R. 1543)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 231 **Jan. 25, 1979** Mr. Bentsen and Messrs. Danforth and Humphrey To amend the Internal Revenue Code of 1954 to help increase productivity and reduce inflation by providing larger tax deductions for depreciation. (Provides a simplified system for the depreciation of plant and equipment, using an expanded ADR system. This will shorten the time for depreciating these items and increase the amounts currently deducted.)	Jan. 25, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S689). Jan. 30, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 18, 1979.—Public hearing.
S. 235 **Jan. 25, 1979** Mr. Church and Messrs. Burdick, Pell, and Randolph To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefits checks, and for other purposes.	Jan. 25, 1979.—Statement of Senator Church introducing this bill (Congressional Record S694). Jan. 31, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 246 **Jan. 29, 1979** Mr. Bentsen and Messrs. Armstrong, Baucus, Boren, Burdick, DeConcini, Ford, Garn, Hollings, Humphrey, Lugar, Morgan, Pressler, Schmitt, Stone, Thurmond, Tower, Young, and Zorinsky To amend the Internal Revenue Code of 1954 to encourage greater individual savings. (Provides a gross income exclusion for the first $500 of interest ($1,000 for a joint return) earned from a savings account.)	Jan. 29, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S769). Feb. 5, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing.
S. 248 **Jan. 29, 1979** Mr. Dole To amend title II of the Social Security Act as to modify the criteria respecting certain self-employment income, derived from the sale of certain agricultural or horticultural commodities, for purposes of the social security retirement test. (Exempts, for retirement test purposes, on a one-time basis for retired farmers, income received from the sale of commodities grown or produced in the prior year.)	Jan. 29, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S769). Feb. 5, 1979.—Referred to Office of Management and Budget and Departments of the Treasury, and Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1979.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 254 Jan. 29, 1979 Mr. Church and Mr. Inouye To provide that time spent by American civilians in enemy prisoner-of-war camps and similar places shall be creditable (as though it were military service) toward pensions, annuities, or similar benefits under various Federal retirement programs. (Portion within the Finance Committee's jurisdiction provides that time spent as a prisoner of war would be creditable toward retirement under the Social Security Act and the Railroad Retirement Act.)	Jan. 29, 1979.—Jointly referred to Committees on Finance, Armed Services, Governmental Affairs, and Labor and Human Resources. Jan. 29, 1979.—Statement of Senator Church introducing this bill (Congressional Record S776). Feb. 1, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 257★ Jan. 29, 1979 Mr. Long To extend certain expired provisions related to the child support program under title IV-D of the Social Security Act and to child care under title XX of the Social Security Act. (Makes funding for non-AFDC child support services permanent, retroactive to Oct. 1, 1978 and extends provisions providing use of child care funds and tax credit for employing welfare recipients.)	Feb. 1, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. ***(See action on H.R. 3091)***
S. 263 Jan. 31, 1979 Mr. Bentsen and Messrs. Cranston and Proxmire To amend the State and Local Fiscal Assistance Act of 1972 to terminate the State government share of funds allocated to the States beginning with fiscal year 1980.	Jan. 31, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S881). Feb. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 264 Jan. 31, 1979 Mr. Heinz and Messrs. Bayh, Glenn, Huddleston, and Randolph To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices. (Provides for a shorter investigation under the Antidumping Act of 1921, and the countervailing duty law and revises the procedures during those investigations; provides for a Congressional override by concurrent resolution of a determination by the President to terminate import relief under section 203 of the Trade Act of 1974; and imposes time limits on investigations under section 301 of the Trade Act of 1974.)	Jan. 31, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S882). Feb. 6, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. May 7, 1979.—Report from Department of State. (Prefers to await submission to the Congress by the administration of the package of agreements negotiated in the MTN.)

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 266 **Jan. 31, 1979** Mr. Moynihan and Messrs. Biden, Byrd of Virginia, Chiles, DeConcini, Heinz, Stafford, and Thurmond To amend the Social Security Act with respect to the issuance of social security cards. (Requires the issuance of counterfeit-proof social security cards.)	Jan. 31, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S892). Feb. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 294 **Jan. 31, 1979** Mr. Mathias and Messrs. Durkin, Huddleston, Javits, and Tsongas To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by sec. 334 of the Social Security Amendments of 1977.	Jan. 31, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S898). Feb. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 315 **Feb. 1, 1979** Mr. Hart To amend the Internal Revenue Code of 1954 to reduce for a 5-year period the taxes on transportation of persons and property by air. (Reduces the airline ticket tax from 8 percent to 6 percent.)	Feb. 1, 1979.—Statement of Senator Hart introducing this bill (Congressional Record S988). Feb. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation. Aug. 15, 1979.—Adverse report from the Department of Transportation.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 326 **Feb. 1, 1979** Mr. Bumpers and Messrs. Hayakawa, Huddleston, and Stewart Taxpayers' Bill of Rights Act.	Feb. 1, 1979.—Statement of Senator Bumpers introducing this bill (Congressional Record S993). Feb. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 329 **Feb. 1, 1979** Mr. Helms To amend the supplemental security income program established by title XVI of the Social Security Act to exclude a family cemetery or burial plot owned by an individual or married couple in determining such individual's or couple's resources.	Feb. 1, 1979.—Statement of Senator Helms introducing this bill (Congressional Record S995). Feb. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 336 **Feb. 5, 1979** Mr. Mathias and Messrs. Armstrong, Baker, Baucus, Bayh, Bellmon, Bradley, Cochran, DeConcini, Domenici, Durkin, Ford, Humphrey, Javits, Jepsen, Lugar, McClure, McGovern, Magnuson, Moynihan, Percy, Pressler, Randolph, Sarbanes, Schmitt, Stevens, Thurmond, Warner, and Williams To amend the Internal Revenue Code of 1954. (Allows married people to file separate returns and compute their tax at the same rate as single people.)	Feb. 5, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S1057). Feb. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 5, 1980.—Public hearing.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 350 **Feb. 6, 1979**

Mr. Long
and Messrs. Cannon, Hatfield, Inouye, Melcher, Ribicoff, Stafford Stewart, Talmadge, and Young

To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers of basic health insurance at reasonable premium charges, and for other purposes.

SUMMARY

Catastrophic Health Insurance

PART A—PUBLIC PLAN

ELIGIBILITY

All legal residents in the United States not covered by the private plan described in pt. B below.

BENEFITS

Federally administered trust fund pays for medical bills after a family has incurred $2,000 of medical bills in a year. Hospital costs would be paid for after a person has incurred 60 days of hospital costs. The $2,000 deductible and the 60-day deductible are entirely separate. If a person were to meet the hospital deductible alone he would be eligible only for the hospital benefits. If a family were to meet only the $2,000 deductible, it would be eligible only for medical benefits.

ADMINISTRATION

Program would be administered by the Health Care Financing Administration parallel to the administration of medicare.

FINANCING

Employers would be liable for a tax of 1 percent on payroll. However, a tax credit equal to 50 percent of this amount paid would be allowed.

PART B—PRIVATE INSURANCE OPTION

ELIGIBILITY

An employer could elect to have all of his employees and their dependents covered under a qualified private catastrophic insurance plan as an alternative to coverage under the public plan.

BENEFITS

Private catastrophic plan would have benefits identical to those in the public plan. Benefits beyond those required could be sold by private insurers.

Feb. 6, 1979.—Statement of Senator Long introducing this bill (Congressional Record S1129).

Feb. 9, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Mar. 27, 28, and 29, 1979.—Public hearings.

S. 350—Continued

SUMMARY—Continued

Catastrophic Health Insurance—Continued

PART B—PRIVATE INSURANCE OPTION—Continued

ADMINISTRATION

Private catastrophic plan would be administered by a qualified private insurance company of the employer's choice.

FINANCING

Employer's premium for private catastrophic would be deducted from his 1 percent payroll tax liability. The employer would be eligible for the tax credit of 50 percent of his 1 percent payroll tax liability.

Medical Assistance Plan

Replaces medicaid with a uniform national program of medical benefits for low-income persons administered by the Health Care Financing Administration.

ELIGIBILITY

All persons now receiving medicaid benefits.

All individuals and families having an annual income at or below the following levels:

$3,000 for an individual;
$4,200 for a two-person family;
$4,800 for a three-person family;
$5,400 for a four-person family; and
$400 additional for each additional family member.

Families with incomes above these levels would become eligible if they spend enough on medical care to reduce their income to the eligibility levels. Thus, a family of four with $6,000 would become eligible if it spent $600 for medical care.

BENEFITS

Provides hospital care for up to 60 days and all skilled nursing facility care, intermediate facility care and home health services.

Covers physicians services, X-ray, laboratory, prenatal and well-baby care, family planning counseling services and supplies, periodic screening, diagnosis and treatment for children under 18, inpatient mental health care consists of active care and treatment in a medically accredited institution and outpatient care in a qualified community health center. Outpatient psychiatric services would be limited to five visits related to "crisis" intervention, and additional visits could be authorized upon finding that in their absence the patient would require institutionalization or be severely dysfunctional.

The plan would also pay the $8.20 monthly (effective July 1, 1978) Part B medicare premium for persons eligible for this title.

COPAYMENTS AND DEDUCTIBLES

Copayment is $3 for each of first 10 visits to doctor per family (but no copayments for visits for well-baby care and family planning services).

S. 350—Continued

SUMMARY—Continued

Medical Assistance Plan—Continued

PAYMENTS TO HEALTH CARE PROVIDERS AND ADMINISTRATION

Same as medicare (reasonable costs for institutions, reasonable charges for physicians).

Payments made under the program would have to be accepted as payment in full, and there could be no additional charges to patient.

Benefits reduced to patients by $250 if they have failed to enroll in an employer-employee plan in which employer pays 75 percent or more of the premium cost.

FINANCING

States would have to pay no more than they did for medicaid in the year prior to this title's effective date plus one-half of what they paid for medical services for those not covered by medicaid. Thus States would be held harmless against costs or caseloads.

Private Health Insurance

Establishes a voluntary certification program for private basic health insurance to encourage the availability of adequate private health insurance.

Insurer could submit policy to HEW Secretary for certification. Certification is based on adequacy of coverage, conditions of eligibility, actual availability. Certified policies would be advertised as such.

CRITERIA FOR CERTIFICATION OF POLICIES

Must provide 60 days of hospital care and coverage of medical bills up to $2,000. (This meshes with catastrophic plan.)

LIMITS ON DEDUCTIBLES AND COPAYMENTS

Ban on exclusions, waivers of liability and waiting periods in group policies, and with respect to individual policies, a limit on medical exclusion to preexisting pregnancy and waiting periods for other preexisting conditions to not more than 90 days.

At least one annual open enrollment period.

Reasonable rates of benefit payments to premiums defined in terms of average ratios for group policies generally written by insurers.

INCENTIVES TO PROVIDE CERTIFIED POLICIES

For 3 years from effective date to act, Secretary of HEW studies progress of insurers in making certified policies actually and generally available to the population.

After that time no insurer could serve as a medicare carrier or intermediary unless it offered one or more certified policies to the general public in each geographic or service area in which it did business.

Additionally, at that time, Secretary of HEW would be authorized to make basic coverage available at cost through social security in any area of the country where certified basic health insurance was not available.

INSURANCE POOLING

Contains an antitrust exemption under which insurers could enter into contracts or arrangements for the sole purpose of establishing insurance "pool" arrangements in order to offer to the general public certified health insurance policies. Such pools allow proportionate sharing of risks and rewards.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 351 **Feb. 6, 1979**

Mr. Long
and Messrs. Cannon, Hatfield, Inouye, Mathias, Melcher, Percy, Pressler, Stafford, Stone, Talmadge, and Young

To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.

SUMMARY

Catastrophic Health Insurance

PART A—PUBLIC PLAN

ELIGIBILITY

All legal residents in the United States not covered by the private plan described in part B below.

BENEFITS

Federally administered trust fund pays for medical bills after a family has incurred $2,000 of medical bills in a year. Hospital costs would be paid for after a person has incurred 60 days of hospital costs. The $2,000 deductible and the 60-day deductible are entirely separate. If a person were to meet the hospital deductible alone he would be eligible only for the hospital benefits. If a family were to meet only the $2,000 deductible, it would be eligible only for medical benefits.

ADMINISTRATION

Program would be administered by the Health Care Financing Administration parallel to the administration of medicare.

FINANCING

Employers would be liable for a tax of 1 percent on payroll. However, a tax credit equal to 50 percent of this amount paid would be allowed.

PART B—PRIVATE INSURANCE OPTION

ELIGIBILITY

An employer could elect to have all of his employees and their dependents covered under a qualified private catastrophic insurance plan as an alternative to coverage under the public plan.

BENEFITS

Private catastrophic plan would have benefits identical to those in the public plan. Benefits beyond those required could be sold by private insurers.

Feb. 6, 1979.—Statement of Senator Long introducing this bill (Congressional Record S1130).

Feb. 9, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Mar. 27, 28, and 29, 1979.—Public hearings.

S. 351—Continued

SUMMARY—Continued

PART B—PRIVATE INSURANCE OPTION—Continued

ADMINISTRATION

Private catastrophic plan would be administered by a qualified private insurance company of the employer's choice.

FINANCING

Employer's premium for private catastrophic would be deducted from his 1 percent payroll tax liability. The employer would be eligible for the tax credit of 50 percent of his 1 percent payroll tax liability.

Private Health Insurance

Establishes a voluntary certification program for private basic health insurance to encourage the availability of adequate private health insurance.

Insurer could submit policy to HEW Secretary for certification. Certification is based on adequacy of coverage, conditions of eligibility, actual availability. Certified policies would be advertised as such.

CRITERIA FOR CERTIFICATION OF POLICIES

Must provide 60 days of hospital care and coverage of medical bills up to $2,000. (This meshes with catastrophic plan.)

LIMITS ON DEDUCTIBLES AND COPAYMENTS

Ban on exclusions, waivers of liability and waiting periods in group policies, and with respect to individual policies, a limit on medical exclusion to preexisting pregnancy and waiting periods for other preexisting conditions to not more than 90 days.

At least one annual open enrollment period.

Reasonable rates of benefit payments to premiums defined in terms of average ratios for group policies generally written by insurers.

INCENTIVES TO PROVIDE CERTIFIED POLICIES

For 3 years from effective date to act, Secretary of HEW studies progress of insurers in making certified policies actually and generally available to the population.

After that time no insurer could serve as a medicare carrier or intermediary unless it offered one or more certified policies to the general public in each geographic or service area in which it did business.

Additionally, at that time, Secretary of HEW would be authorized to make basic coverage available at cost through social security in any area of the country where certified basic health insurance was not available.

INSURANCE POOLING

Contains an antitrust exemption under which insurers could enter into contracts or arrangements for the sole purpose of establishing insurance "pool" arrangements in order to offer to the general public certified health insurance policies. Such pools allow proportionate sharing of risks and rewards.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 352 **Feb. 6, 1979** Mr. Stone To extend coverage, under the insurance system established by title II of the Social Security Act, to service performed by an individual as a Member of Congress.	Feb. 6. 1979.—Statement of Senator Stone introducing this bill (Congressional Record S1159). Feb. 9, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 371★ **Feb. 7, 1979** Mr. McGovern To modify the method of establishing quotas on the importation of certain meat to include within such quotas certain meat products, and for other purposes.	Feb. 7, 1979.—Statement of Senator McGovern introducing this bill (Congressional Record S1246). Feb. 12, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. ***(See action on H.R. 2727)***
S. 394 **Feb. 8, 1979** Mr. Moynihan To amend the definition of employee for certain purposes of the Internal Revenue Code. (Provides that certain artists and authors under contract should be treated as employees for purposes of pension, profit sharing, or annuity plans in which they have been participants as of Dec. 31, 1977.)	Feb. 13. 1979.—Referred to Office of Management and Budget and Department of the Treasury. May 18. 1979.—Public hearing.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 395 **Feb. 8, 1979** Mr. Chiles and Messrs. Baucus, Bellmon, Bradley, Cohen, Dole, Domenici, Ford, Glenn, Heinz, Levin, Melcher, Pressler, Pryor, Randolph, and Williams To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes.	Feb. 8, 1979.—Statement of Senator Chiles introducing this bill (Congressional Record S1373). Feb. 28, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 396 **Feb. 8, 1979** Mr. Dole and Messrs. McGovern and Zorinsky To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the Highway Use Tax.	Feb. 8, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S1377). Feb. 12, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 397 **Feb. 8, 1979** Mr. Moynihan To amend the Internal Revenue Code of 1954 to recognize and define theatrical production organizations, to allow cost recovery accounting for theatrical production organizations, to allow the investment tax credit for theatrical production costs, to provide for capital gain treatment upon sale of certain theatrical production rights, to allow for limited nonrecognition of gain realized or income derived by a theatrical production organization, and to provide for capital gain treatment for sales by authors of first theatrical production rights and the initial subsequent sale of ancillary rights	Feb. 20, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 401 **Feb. 8, 1979** Mr. Moynihan For the relief of the Manhattan Bowery Corporation, of New York, N.Y. (Relieves the Manhattan Bowery Corporation of New York of liability for repayment of social security taxes erroneously refunded to its employees.)	Feb. 20, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education and Welfare. Sept. 17, 1979.—Public hearing. Feb. 11, 1980.—Report from the Office of Management and Budget (favorable, if amended).
S. 412 **Feb. 9, 1979** Mr. Cannon To amend the Internal Revenue Code of 1954 to provide a reduction in the taxes imposed by the transportation of persons and property by air. (Reduces from 8 percent to 6 percent, the transportation tax on air travel.)	Feb. 9, 1979.—Statement of Senator Cannon introducing this bill (Congressional Record S1439). Feb. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation. July 31, 1979.—Adverse report from Office of Management and Budget. July 31, 1979.—Adverse report from the Department of Transportation.
S. 417 **Feb. 9, 1979** Mr. Dole To amend the Trade Act of 1974 to prohibit the extension of nondiscriminatory treatment to the products of any country not a party to certain treaties relating to the control and non-proliferation of nuclear weapons.	Feb. 9, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S1450). Feb. 20, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and State.
S. 419 **Feb. 9, 1979** Mr. Schmitt and Mr. Domenici To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in small corporations doing research in the area of energy development and conservation.	Feb. 20, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 421 **Feb. 9, 1979** Mr. Inouye (for Mr. Talmadge) and Messrs. Leahy, Matsunaga, and Nunn To provide for demonstration projects for training and employment of recipients of benefits, under programs of aid to families with dependent children, as homemakers and home health aides.	Feb. 9, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S1467). Feb. 28, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. May 21 and 22, 1979.—Public hearings. Sept. 25, 1980.—Adverse report from the Department of Health and Human Services.
S. 424★ **Feb. 9, 1979** Mr. Matsunaga and Mr. Inouye To extend the period for duty-free entry of a 3.60 meter telescope and associated articles for the use of the Canada-France-Hawaii Telescope Project at Mauna Kea, Hawaii.	Feb. 9, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1469). Feb. 28, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Apr. 6, 1979.—Favorable report from Department of State. Apr. 9, 1979.—Favorable report from Department of the Treasury. June 11, 1979.—Report from the Department of Commerce (no objection). ***(See action on H.R. 3122)***
S. 437 **Feb. 21, 1979** Mr. Eagleton To delay the date certain child support requirements become effective in the case of certain States. (Exempts Missouri from the child support audit requirement of January 1977 through June 30, 1978.)	Feb. 21, 1979.—Statement of Senator Eagleton introducing this bill (Congressional Record S1580). Feb. 23, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 441★ **Feb. 21, 1979** Mr. Dole and Messrs. Cochran, Hatch, Mrs. Kassebaum, Messrs. McClure, Stewart, and Young To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes.	Feb. 21, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S1587). Mar. 1, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. ***(See action on H.R. 2297)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 449 **Feb. 22, 1979** Mr. Hatch To amend the Internal Revenue Code of 1954 to provide that the tax exemption of certain charitable organizations and the allowance of a deduction for contributions to such organizations shall not be construed as the provisions of Federal assistance.	Feb. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 27, 1979.—Public hearing.
S. 458 **Feb. 22, 1979** Mr. Stafford and Messrs. Burdick, DeConcini, Durkin, and Leahy To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes.	Feb. 22, 1979.—Statement of Senator Stafford introducing this bill (Congressional Record S1674). Mar. 1, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 463 **Feb. 22, 1979** Mr. Church and Messrs. Baucus, Bentsen, Boschwitz, Burdick, Durenberger, Exon, Inouye, Johnston, Long, McGovern, Matsunaga, Melcher, Stone, Wallop, Young, and Zorinsky To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes.	Feb. 22, 1979.—Statement of Senator Church introducing this bill (Congressional Record S1681). Feb. 28, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Apr. 10, 1979.—Report from the Office of Management and Budget. (Concurs in views of Department of Agriculture.) Mar. 21, 1979.—Public hearing.
S. 464 **Feb. 22, 1979** Mr. Inouye and Messrs. Baucus, Matsunaga, Melcher, and Zorinsky To amend the Internal Revenue Code of 1954 to expend the category of targeted groups for whom the new employee credit is available to include displaced homemakers.	Feb. 22, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S1685). Feb. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Jan. 30 and 31, Feb. 29, and Mar. 4, 1980.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 466 **Feb. 22, 1979** Mr. Inouye To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies.	Feb. 22, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S1686). Feb. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 468 **Feb. 22, 1979** Mr. Inouye To allow an additional income exemption for a taxpayer or his spouse who is deaf or blind.	Feb. 22, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S1687). Feb. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 476 **Feb. 22, 1979** Mr. Inouye To amend title I of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased.	Feb. 22, 1979.—Jointly referred to Committees on Finance and Human Resources. Feb. 22, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S1690). Feb. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 478 **Feb. 26, 1979** Mr. Javits To amend title IV of the Social Security Act to provide for periodic case review of children placed in foster care and to allow Federal financial participation for an AFDC child in foster care after such a review has been made of such child.	Feb. 26, 1979.—Statement of Senator Javits introducing this bill (Congressional Record S1790). Mar. 1, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 485★ Feb. 26, 1979 Mr. Cannon and Mr. Laxalt To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law.	Feb. 26, 1979.—Statement of Senator Cannon introducing this bill (Congressional Record S1791). Feb. 29 and Mar. 4, 1979.—Public hearings. Mar. 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury. *(Action taken on H.R. 3122)*
S. 487 Feb. 26, 1979 Mr. Nelson and Messrs. Huddleston, Packwood and Stewart To amend the Internal Revenue Code of 1954 to provide a credit for investment in original stock of small businesses.	Feb. 26, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S1793). Mar. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 489 Feb. 26, 1979 Mr. Domenici and Messrs. Baker, Bellmon, Burdick, Chafee, Chiles, Church, Cochran, Cohen, Eagleton, Heinz, Mrs. Kassebaum, Leahy, Levin, Moynihan, Packwood, Percy, Pressler, Randolph, Riegle, Schmitt, Stafford, Stone, and Thurmond To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes.	Feb. 26, 1979.—Statement of Senator Domenici introducing this bill (Congressional Record S1793). Mar. 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. May 21 and 22, 1979.—Public hearings.
S. 493★ Feb. 26, 1979 Mr. Matsunaga and Messrs. Bumpers, Church, Ford, Inouye, Jackson, Johnston, Long, McClure, Melcher, Wallop, and Weicker To promote the orderly development of hard mineral resources in the deep seabed, pending adoption of an international regime relating thereto, and for other purposes. (Title within Finance Committee's jurisdiction imposes an excise tax on the removal from the deep seabed of nodules containing manganese, nickel, cobalt, or copper.)	Feb. 29, 1979.—Referred jointly to the Committees on Energy and Natural Resources, Commerce, Science, and Transportation, and Foreign Relations, if and when reported, jointly to the Committee on Finance to consider title V only, and Committee on Environment and Public Works for not to exceed 60 days; and that such latter committees be required to file separate reports. Aug. 9, 1979.—Reported favorably by the Committee on Energy and Natural Resources with amendments (S. Rept. 96–307). Aug. 9, 1979.—Referred to the Committee on Finance to consider title V only for not to exceed 60 days. Oct. 3, 1979.—Reported favorably by the Committee on Finance without amendment (S. Rept. 96–357). Oct. 9, 1979.—Reported favorably by the Committee on Environment and Public Works with an amendment (S. Rept. 96–360). Dec. 14, 1979.—Passed by the Senate, by voice vote (Congressional Record S18510), with an amendment combining the action of the five committees. *(See action on H.R. 2759)*

S. 505★ **Mar. 1, 1979**

Mr. Talmadge
and Messrs. Dole, Nunn, and Randolph

To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.

SUMMARY

Criteria for Determining Reasonable Cost of Hospital Services

The bill modifies the method of reimbursement for hospitals under the medicare and medicaid programs. Under the new method, to be effective with hospital reporting periods that begin after June 30, 1980, reimbursement for most of a hospital's inpatient routine costs (essentially costs other than such ancillary expenses as laboratory, X-ray, pharmacy, etc.) would be related to a target rate based on similar costs incurred by comparable hospitals.

Payments to Promote Closing and Conversion of Underutilized Facilities

The bill provides for including in hospital reasonable cost payments, reimbursement for capital and increased operating costs associated with the closing down or conversion to approved use of underutilized bed capacity or services in nonprofit short-term hospitals. In the case of for-profit short-term hospitals, reimbursement would be limited to increased operating costs. This would include costs which might not be otherwise reimbursable because of payment "ceilings", severance pay, "mothballing" and related expenses.

Federal Participation in Hospital Capital Expenditures

The bill provides for changes to be made in the current law limitations on medicare and medicaid payments related to hospital capital expenditures, linking the procedure more closely to the Federal health planning law (Public Law 93–641) by requiring that the designated planning agency (the State Health Planning and Development Agency as designated under sec. 1521 of the Public Health Service Act) approve capital expenditures in excess of $150,000 as a condition of medicare and medicaid reimbursement for both capital and direct operating costs associated with those expenditures. Regulations developed by the Department to implement this section should allow for speedy replacement of capital plant and equipment in certain emergency situations.

Agreements by Physicians to Accept Assignment of Claims

The bill provides incentives for physicians to accept assignments for all their medicare claims. Under the bill there would be "participating" physicians, a concept employed by many Blue Shield plans.

Hospital Associated Physicians

The bill preserves the eligibility of radiologists, pathologists and anesthesiologists to be paid by medicare and medicaid on a fee-for-service basis for patient care services which they personally perform or personally direct. Services which the physician may perform for the hospital as an executive, educator or supervisor would be reimbursed only through the hospital insurance program on a reasonable cost basis. Percentage or lease arrangements would ordinarily not be recognized for medicare and medicaid reimbursement purposes to the extent they exceed what would have been paid to an employed physician.

Mar. 1, 1979.—Statement of Senator Talmadge introducing this bill (Congressional Record S1864).

Mar. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

(See action on H.R. 934)

S. 505★—Continued

SUMMARY—Continued

Use of Approved Relative Value Schedules

The bill authorizes the Secretary to approve the use of terminology systems and relative value schedules by physicians in billing medicare, medicaid and for other purposes.

Teaching Physicians

The bill would extend, from Oct. 1, 1978 to Oct. 1, 1979, the implementation date for section 227.

Certain Surgical Procedures Performed on an Ambulatory Basis

The bill would permit medicare reimbursement on the basis of an all-inclusive rate to free-standing ambulatory surgical centers and to physicians performing surgery in their offices for a listed group of surgical procedures.

Criteria for Determining Reasonable Charge for Physicians' Services

The bill provides for the calculation of statewide median charges (in any State with more than one locality) in addition to prevailing charges in the locality. To the extent that any prevailing charge in a locality was more than one-third higher than the statewide median charge for a given service, it would not be automatically increased each year. This provision would not reduce any prevailing charges currently in effect. However, it would operate, to the extent given charges exceed the statewide average by more than one-third, to preclude automatically increasing those charges.

The bill would also permit new physicians in localities, designated by the Secretary as physician shortage areas, to establish their customary charges at the 75th percentile of prevailing charges (rather than the 50th) as a means of encouraging doctors to move into these communities. It would also permit doctors presently practicing in shortage areas to move up to the 75th percentile on the basis of their actual fee levels.

Payment for Certain Antigens Under Part B of Medicare

The bill amends current law to permit payment under medicare for the preparation by an allergist of a reasonable supply of antigens dispensed or administered under the supervision of a physician.

Payment on Behalf of Deceased Individuals

The bill would permit payment by medicare to be made to the spouse or other legal representative of a deceased medicare beneficiary on the basis of a nonreceipted bill.

Hospital Providers of Long-Term Care Services

The bill establishes a simplified cost reimbursement formula which would permit small rural hospitals to avoid the requirement for separate patient placement within the facility and separate cost finding.

Reimbursement Rates Under Medicaid for Skilled Nursing Facilities and Intermediate Care Facilities

The bill allows States the option, when computing reimbursement rates under medicaid to a SNF or ICF, to include reasonable allowances for the facility in the form of incentive payments related to efficient performance.

S. 505★—Continued

SUMMARY—Continued

Medicaid Certification and Approval of Skilled Nursing and Intermediate Care Facilities

The bill would establish a uniform health care facility certification process for medicare and medicaid long-term care facilities.

Visits Away From Institution by Patients of Skilled or Intermediate Care Facilities

The bill provides that visits outside of the SNF or ICF would not necessarily constitute conclusive proof that the individual is no longer in need of the services of the SNF or ICF.

Notification to State Officials

The bill provides that if the Secretary notifies a State of any audits, quality control performance reports, deficiencies, or changes in Federal matching payments under programs authorized under the act, simultaneous notification would also be made to the Governor of the State and the respective chairmen of the legislative and appropriation committees of that State's legislature having jurisdiction over the affected program.

Repeal of Section 1867

In view of the establishment of other advisory groups, and the Secretary's authority to establish ad hoc advisory bodies, the bill would terminate HIBAC.

Procedure for Determining Reasonable Cost and Reasonable Charge

The bill provides, except under certain specified circumstances, that reimbursement to contractors, employees or related organizations, consultants, or subcontractors at any tier would not be recognized where compensation or payments (in whole or part, in cash or kind) as based upon percentage arrangements.

Ambulance Service

The bill provides medicare reimbursement for ambulance services to a more distant hospital where the nearest hospital lacks the necessary staff. Also, it is intended that the ambulance benefit be extended to cover patients who require ambulance transportation to receive radiation therapy in clinics in areas where the treatment is not available in a hospital.

Grants to Regional Pediatric Pulmonary Centers

The bill authorizes up to $5 million annually for grants to public or nonprofit private regional pediatric pulmonary centers which are part of (or affiliated with) institutions of higher learning.

Applicability of Human Experimentation Provision for Medicare and Medicaid

The bill waives requirements of the human experimentation statute which may otherwise be held applicable for purposes of medicare and medicaid.

S. 505★—Continued

SUMMARY—Continued

Disclosure of Aggregate Payments to Physicians

The bill prohibits the Secretary of HEW from routinely releasing medicare information, and provides that State agencies shall not be required to release medicaid information relating to amounts paid to physicians under their respective programs, except as otherwise specifically required by Federal law.

Resources of Medicaid Applicant To Include Assets Disposed of at Substantially Less Than Fair Market Value

The bill requires States to deny eligibility for medicaid in cases where an otherwise eligible aged, blind, or disabled person disposes of significant assets by giving them away or selling them for substantially less than their fair market value in order to establish medicaid eligibility.

Rate of Return on Net Equity for For-Profit Hospitals

The bill changes the allowed rate of return on for-profit hospitals' net equity. The new rate of return multiplier would be: 2½ times for hospitals entitled to an incentive payment under the incentive reimbursement system in sec. 2 of the bill; 2 times for hospitals that are reimbursed only their reasonable costs; and 1½ times for hospitals with costs in excess of their routine cost limits.

Deductible Not Applicable to Expenses for Certain Independent Laboratory Tests

The bill waives the $60 deductible in applying the special laboratory billing procedure.

Payment for Laboratory Services Under Medicaid

The bill allows a State to purchase laboratory services for its medicaid population through competitive bidding arrangements for a 3-year experimental period.

Confidentiality of PSRO Data

The bill provides for the confidentiality of PSRO information that identifies an individual patient, practitioner, provider, supplier or reviewer.

Repeal of 3-Day Hospitalization Requirement and 100-Visit Limitation for Home Health Services

The bill removes the provision in existing law that limits medicare home health benefits to 100 visits per spell of illness under part A and 100 visits per year under part B. In addition, the bill removes the requirement that a beneficiary has to be an inpatient in a hospital for at least 3 days before he can qualify for part A home health benefits.

Payment for Durable Medical Equipment

The bill establishes a new reimbursement methodology for medical equipment. Reasonable charges for durable medical equipment would be calculated on a prospective basis and would take into account, in addition to the customary charges, the acquisition costs of the equipment, appropriate overhead (considering the level of delivery services and other necessary services provided by the supplier), and a reasonable margin of profit.

S. 505★—Continued

SUMMARY—Continued

Development of Uniform Claims Forms for Use Under Health Care Programs

The bill requires HEW to adopt, to the extent feasible, standardized claims forms for medicare and medicaid within 2 years of enactment. Such forms could vary in a given State for medicaid if the Secretary determined that, in that State, a uniformed national medicare-medicaid claims forms could not be utilized.

Coordinated Audits Under the Social Security Act

The bill requires that, if an entity provides services reimbursable on a cost-related basis under title XVIII and titles XIX or V, audits of books, accounts, and records of that entity for purposes of the State programs are to be coordinated through common audit procedures with audits performed for the purpose of reimbursement under title XVIII.

Encouragement for Health Care of Philanthropic Support

The bill provides a statutory base for this policy.

Study of Availability and Need for Skilled Nursing Services Under Medicare and Medicaid

The bill directs the Secretary of Health, Education, and Welfare to conduct a study of the availability and need for skilled nursing facility services under the medicare and medicaid programs.

Coverage Under Medicare of Certain Dentist's Services

The bill extends the coverage of dental services under medicare to include any services performed by a doctor of dental surgery or of dental medicine which he is legally authorized to perform in cases where the services would be covered if performed by a physician.

Coverage Under Medicare of Optometrist's Services With Respect to Aphakia

The bill provides that services related to aphakia and within the scope of optometric practice be reimbursable under pt. B of medicare when provided by optometrists.

Renewal of Benefits

The bill directs the Secretary to review current procedures for applying the benefit-renewal criteria to make sure that they are not too restrictive.

State Medicare "Buy-In"

The bill would give the States that wish to do so an additional period of 12 months in which they could elect to make the necessary coverage arrangements.

S. 505★—Continued

SUMMARY—Continued

Health Maintenance Organizations Enrolling Over 50 Percent Medicare or Medicaid Recipients

The bill provides that HMO's contracting with States would have up to 3 years after the date the HMO is formally found qualified by the Department of Health, Education, and Welfare to meet the 50-percent requirement.

S. 507★ **Mar. 1, 1979**

Mr. Dole
and Mr. Talmadge

To amend the Social Security Act to provide for improvements in the medicare and medicaid programs.

Mar. 1, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S1943).

Mar. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

(See action on H.R. 934)

S. 508★ **Mar. 1, 1979**

Mr. Dole
and Messrs. Cochran, Heinz, Moynihan, Ribicoff, Talmadge, and Young

To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate.

Mar. 1, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S1944).

Mar. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

July 30, 1979.—Report from Department of Health, Education, and Welfare. (Favorable and suggests amendment)

July 31, 1979.—Favorable report from the Office of Management and Budget.

(See action on H.R. 934)

S. 511 **Mar. 1, 1979**

Mr. Matsunaga

To amend sec. 457 of the Internal Revenue Code of 1954 to extend to deferred compensation plans maintained by tax exempt organizations the treatment conferred upon such plans maintained by State and local governments by the Revenue Act of 1978.

(Authorizes unfunded deferred compensation plans for tax exempt organizations.)

Mar. 1, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1953).

Mar. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Dec. 4 and 5, 1979.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 513 **Mar. 1, 1979** Mr. Moynihan To extend for 2 years at its present level the program of general revenue sharing provided under the State and Local Fiscal Assistance Act of 1972.	Mar. 1, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S1954). Mar. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 526 **Mar. 1, 1979** Mr. Schweiker and Mr. Chiles To amend title XI of the Social Security Act to provide that a Professional Standards Review Organization shall not be considered to be an agency of the Federal Government.	Mar. 1, 1979.—Statement of Senator Schweiker introducing this bill (Congressional Record S1968). Mar. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 538★ **Mar. 5, 1979** Mr. Heinz and Messrs. Hayakawa and Moynihan To amend the Tariff Act of 1930 with respect to the imposition of countervailing duties, and for other purposes.	Mar. 5, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S2061). Mar. 14, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. ***(See action on H.R. 1147)***
S. 541★ **Mar. 5, 1979** Mr. Baker and Mr. Sasser To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.	Mar. 5, 1979.—Statement of Senator Baker introducing this bill (Congressional Record S2071). Mar. 8, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing. ***(See action on H.R. 1212)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 542 **Mar. 5, 1979** **Mr. Culver** and Messrs. Eagleton, Hatfield, Heinz, Helms, Hollings, McGovern, Nelson, Percy, Riegle, and Schmitt. **To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes.**	Mar. 5, 1979.—Statement of Senator Culver introducing this bill (Congressional Record S2072). Mar. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 545 **Mar. 5, 1979** **Mr. Chafee** To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for depreciation allowed with respect to certain small business property.	Mar. 8, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 555 **Mar. 7, 1979** **Mr. Morgan** and Messrs. Baker, Bentsen, Boren, Church, Cochran, Cohen, DeConcini, Durkin, Ford, Gravel, Hatfield, Helms, Inouye, Leahy, Levin, McGovern, Magnuson, Mathias, Pell, Percy, Pressler, Riegle, Sasser, Schmitt, Stevens, and Stewart **To amend the tax laws of the United States to encourage the preservation of independent local newspapers.** **(Provides that an independent newspaper could establish a trust into which 50 percent of the papers income could be placed annually, for the sole purpose of paying estate taxes which accrue on death of the newspaper owner.)**	Mar. 7, 1979.—Statement of Senator Morgan introducing this bill (Congressional Record S2188). Mar. 14, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing.
S. 557 **Mar. 7, 1979** **Mr. Bentsen** **To amend the Internal Revenue Code of 1954 to permit an individual covered by a private retirement plan to establish a separate individual account or deduct a separate contribution to the plan.**	Mar. 7, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S2190). Mar. 13, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 3, 1979.—Public hearing.

S. 566★ **Mar. 7, 1979**

Mr. Moynihan

To authorize a targeted fiscal assistance program for payments to local governments requiring fiscal relief, an antirecession fiscal assistance program, and for other purposes.

Mar. 7, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S2195).

Mar. 19, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

June 8, 1979.—Favorable report from Department of the Treasury.

COMMITTEE ACTION

July 30, 1979.—Reported favorably to the Senate (S. Rept. 96–273) with an amendment in the nature of a substitute. The amendment authorizes a two-part program. Under part I, targeted fiscal assistance would be distributed to local governments with unemployment rates of 6 percent or above for fiscal years 1979 and 1980. For fiscal year 1979, $150 million would be distributed under this program. For fiscal year 1980, $340 million would be provided. Based on the administration's latest unemployment forecast, approximately $200 million more would be distributed under the countercyclical part of the program during fiscal year 1980.

If national unemployment equaled or exceeded 6.5 percent, part II of the program would be effective and would distribute $125 million per quarter plus $30 million for each 0.1 percent by which the national rate of unemployment exceeded 6.5 percent. These funds would be distributed to State and local governments with unemployment of 6 percent or more. Under this part of the program authorized funding would be limited to $1 billion. Under each of these parts of the program eligible governments would have to be entitled to a minimum of $10,000 for fiscal year 1979, or $2,500 per quarter in fiscal year 1980. An amount equal to 1 percent of the funds distributed would be set aside for payments to the Territories. No unit of government would be eligible for targeted fiscal assistance or countercyclical fiscal assistance unless the per capita income level for that government was below 150 percent of the national average. However, special exceptions would be made for Alaska and Hawaii.

For those units of government which would receive less than $10,000 in any single payment, such distributions would be sent out in conjunction with quarterly general revenue sharing payments.

SENATE ACTION

Aug. 3, 1979.—Passed by the Senate, by rollcall vote (No. 251) of 69 yeas, 23 nays (Congressional Record S11570), after taking the following action on amendments thereto:

Adopted:

Bellmon UP amendment No. 507, striking the fiscal year 1979 authorization for the "standby" antirecession fiscal assistance program and the targeted fiscal assistance program, by rollcall vote (No. 248) of 51 yeas, 34 nays (Congressional Record S11572).

Rejected

Bellmon UP amendment No. 508, striking "Subtitle B Targeted Fiscal Assistance", by rollcall vote (No. 249) of 31 yeas, 59 nays (Congressional Record S11576); and

Bellmon UP amendment No. 509, modified, raising the general unemployment trigger for local jurisdictions from 6 to 7 percent, by rollcall vote (No. 250) of 31 yeas, 61 nays (Congressional Record S11581).

HOUSE ACTION

Sept. 5, 1979.—Referred to Government Operations Committee.

Jan. 31, 1980.—Government Operations Committee discharged from further consideration.

Jan. 31, 1980.—Passed House amended by including text of H.R. 5980 which had been passed earlier the same date.

S. 566★—Continued

CONFERENCE ACTION

Jan. 31, 1980.—House insisted on its amendments, requested a conference with the Senate, and named the following conferees: Messrs. Brooks, Fountain, Fascell, Moorhead of Pennsylvania, English, Aspin, Wei[illegible] Synar, Horton, Wydler, Brown of Ohio, and Mrs. Snowe.

S. 570 **Mar. 7, 1979**

Mr. Nelson
and Messrs. Javits, Kennedy, Metzenbaum, Moynihan, Pell, Ribicoff, Riegle, Tsongas, and Williams

To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected.

(Bill:
- (a) directs the Secretary of Health, Education, and Welfare to establish annual voluntary limits on increases in hospital expenses;
- (b) directs the Secretary, by July 1 of each year, to determine if the voluntary limits applicable to the previous year had been met;
- (c) permits the Secretary to exempt from the application of mandatory limits all the hospitals in a State if and for so long as the Secretary found that the State had in effect a State mandatory hospital cost containment program as broad as the Federal program, received satisfactory assurances that the State program would treat all insurers (including medicare and medicaid), patients, and hospital employees equitably, and either determined that the average increase in hospital expenses in the State in the previous year did not exceed the State's voluntary limit by more than one percent, or received satisfactory assurances that the average increase would not exceed the State's voluntary limit and found that the State program met any other conditions that the Secretary prescribed;
- (d) permits the Secretary to exempt from the application of mandatory limits hospitals engaged in certain experiments or demonstrations;
- (e) applies mandatory limits to each hospital's inpatient charges (and to the reimbursement payable to a hospital by each insurer, including government insurers, paying on a cost basis), calculated on a per admission basis;
- (f) makes appropriate reductions in the charges (and reimbursement) for the base accounting period in the case of the discontinuation of any inpatient hospital services, but would waive the reduction if the appropriate State health planning and development agency determined that the services should be discontinued;
- (g) specifies the calculation of the annual mandatory percentage limit applicable to a hospital;
- (h) provides for payments under medicare, medicaid, and the maternal and child health programs to comply with the limits in the bill (or limits established by a State program in a State exempted by the Secretary from the Federal program);
- (i) subjects each private cost payer (and each hospital) to an excise tax equal to 150 percent of the amount of reimbursement from the cost payer in excess of the mandatory limit for a hospital's accounting period;

Mar. 7, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources.

Mar. 7, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S2205).

Mar. 19, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Apr. 3, 1979.—Favorable report from Department of Health, Education, and Welfare.

June 13, 1979.—Ordered favorably reported by Committee on Labor and Human Resources, with amendments.

July 27, 1979.—Favorable report from Office of Management and Budget.

S. 570—Continued

(Bill—Continued

(j) permits the Secretary to exclude a hospital from the medicare, medicaid, or maternal and child health program if the hospital changed its admissions practices so as to reduce its proportion of patients who pay amounts (or for whom amounts are paid) that are less than the hospital's inpatient charges;

(k) establishes a Hospital Cost Containment Commission of 15 members appointed by the Secretary;

(l) authorizes the Secretary to make adjustments in applying the provisions of the bill to hospital accounting periods of less than 1 year;

(m) authorizes the Secretary to prescribe regulations to carry out the provisions of the bill; and

(n) provides definitions and related matters, for purposes of the bill, "hospitals" would not include hospitals in existence for less than 3 years, long-term care hospitals, Federal hospitals, health maintenance organization hospitals, and small nonmetropolitan hospitals.)

S. 589 **Mar. 8, 1979**

Mr. Bentsen
and Messrs. Church, DeConcini, Hayakawa, and Javits

To restore the deductibility of expenses for attending certain conventions in Mexico and Canada.

Mar. 8, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S2393).

Mar. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and State.

July 20, 1979.—Public hearing.

S. 591 **Mar. 8, 1979**

Mr. Dole
and Messrs. Bayh, Bentsen, Cranston, Danforth, Javits, Moynihan, Ribicoff, and Schweiker

To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity.

(Bill:

(a) allows presumptive disability for persons once disabled and receiving SSI benefits if the person left the SSI rolls to work and found it necessary to quit and return to the SSI rolls;

(b) provides that earnings received in sheltered workshops be deemed as earned income;

(c) allows disabled persons to continue receiving benefits after their earnings reach the level of substantial gainful activity;

(d) permits medicaid benefits to certain handicapped persons whose earnings exceed the break-even point; and
order to work, to disregard costs of attendant care and certain medical devices in determining substantial gainful activity.)

(e) allows a disabled individual who requires assistance in

Mar. 8, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S2400).

Mar. 14, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 602 Mar. 8, 1979 Mr. Mathias and Mr. Stafford To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions and to provide a deduction for contributions to such trusts.	Mar. 8, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S2421). Mar. 14, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 603 Mar. 8, 1979 Mr. Javits and Messrs. Chafee, Hayakawa, Schweiker, and Stafford To amend title XIX of the Social Security Act to provide that States may include coverage under medicaid for individuals who perform substantial gainful activity despite a severe medical disability.	Mar. 8, 1979.—Statement of Senator Javits introducing this bill (Congressional Record S2422). Mar. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 614★ Mar. 12, 1979 Mr. Long To make technical corrections related to the Revenue Act of 1978.	Mar. 12, 1979.—Statement of Senator Long introducing this bill (Congressional Record S2518). Mar. 14, 1979.—Referred to Office of Management and Budget and Department of the Treasury. *(See action on H.R. 2797)*
S. 616 Mar. 12, 1979 Mr. Dole and Messrs. Jepsen, Talmadge, and Thurmond To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations.	Mar. 12, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S2521). Mar. 14, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Sept. 17, 1979.—Public hearing.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 618 **Mar. 12, 1979** Mr. Melcher To amend the Internal Revenue Code of 1954 to allow the payment of income tax on certain income support or deficiency payments to wheat and feed grain producers to be made in the year when the income normally received from the crops have been reported.	Mar. 12, 1979.—Statement of Senator Melcher introducing this bill (Congressional Record S2522). Mar. 14, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
S. 619 **Mar. 12, 1979** Mr. Mathias and Mr. Moynihan To prohibit taxation by a State of electricity generated in that State and transmitted to and consumed in another State.	Mar. 12, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S2522). Apr. 6. 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 620 **Mar. 12, 1979** Mr. Durkin and Mr. Riegle To amend title XVI of the Social Security Act to provide that shelter support furnished in kind shall not be included as income, but shall result in certain reductions in benefits when the value of such support exceeds the amount of shelter costs paid by the individuals.	Mar. 12. 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S2522). Mar. 14. 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 634 **Mar. 13, 1979** Mr. Mathias To amend the Internal Revenue Code of 1954 to provide for a reduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes.	Mar. 13. 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S2620). Mar. 19, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 639 **Mar. 13, 1979** Mr. Heinz and Mr. Schmitt To amend the Internal Revenue Code of 1954 to permit small businesses to elect to depreciate not more than $100,000 annually on a 3-year straight line basis.	Mar. 13, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S2627). Mar. 20, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
S. 650 **Mar. 13, 1979** Mr. Moynihan To amend the Internal Revenue Code of 1954 with respect to the treatment of certain employee's trusts organized to invest in real estate.	Mar. 19, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29 and Mar. 4, 1980.—Public hearings.
S. 653 **Mar. 14, 1979** Mr. Nelson and Messrs. Baucus, Hollings, Huddleston, and Weicker To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock if those proceeds are reinvested in such stock, and for an incentive in basis for incentive stock held for certain period.	Mar. 14, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S2728). Mar. 20, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 655 **Mar. 14, 1979** Mr. Weicker and Messrs. Chafee, Hatch, Moynihan, Nelson, and Pressler To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in original issue stock of small- and medium-sized corporations.	Mar. 14, 1979.—Statement of Senator Weicker introducing this bill (Congressional Record S2731). Mar. 21, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 656 Mar. 14, 1979 Mr. Inouye and Messrs. Cochran and Leahy To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a certified nurse-midwife under the medicare and medicaid programs.	Mar. 14, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S2734). Mar. 19, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 681 Mar. 15, 1979 Mr. Cohen and Messrs. Dole, Kennedy, Moynihan, Ribicoff, and Riegle To amend title XVIII of the Social Security Act to provide for reciprocal agreements for services covered outside the United States.	Mar. 15, 1979.—Statement of Senator Cohen introducing this bill (Congressional Record S2878). Mar. 21, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 687 Mar. 15, 1979 Mr. Chafee (for Mr. Pell) and Mr. Chafee To amend the Rhode Island Indian Claims Settlement Act to provide an exemption from taxes with respect to the settlement lands and amounts received by the State corporation, and to provide a deferral of capital gains with respect to the sale of settlement lands.	Mar. 15, 1979.—Statement of Senator Chafee introducing this bill (Congressional Record S2918). Mar. 21, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Sept. 17, 1979.—Public hearing.
S. 698 Mar. 21, 1979 Mr. Stevens To amend the Internal Revenue Code of 1954 to permit a deduction based upon the cost of living in certain States in determining adjusted gross income. (Allows an individual to deduct a percentage of the total amount of personal exemption equal to the percentage by which the cost-of-living in the State in which he resides exceeds the average cost of living in the United States.)	Mar. 21, 1979.—Statement of Senator Stevens introducing this bill (Congressional Record S3057). Mar. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 699 **Mar. 21, 1979** Mr. Stevens To amend the Internal Revenue Code of 1954 to exempt from tax a portion of the income of individuals not employed by the Federal Government who live in a State in which Federal employees receive an allowance based on living costs and conditions of environment. (Excludes from income a portion of the income of individuals equal to the percentage of basic pay received as a cost-of-living allowance by employees of the Federal Government in that State.)	Mar. 21, 1979.—Statement of Senator Stevens introducing this bill (Congressional Record S3057). Mar. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 700 **Mar. 21, 1979** Mr. Danforth and Mr. Schmitt To extend the investment credit to certain research and experimental expenditures.	Mar. 21, 1979.—Statement of Senator Danforth introducing this bill (Congressional Record S3058). Mar. 23, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 18, 1979.—Public hearing.
S. 715 **Mar. 21, 1979** Mr. Bellmon and Messrs. Danforth, Helms, Jackson, Javits, and Wallop To permit State and local governments to collect State and local taxes on alcoholic beverages and tobacco products sold or consumed on military and other Federal reservations.	Mar. 21, 1979.—Statement of Senator Bellmon introducing this bill (Congressional Record S3085). Mar. 23. 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 720 **Mar. 21, 1979** Mr. Durkin and Messrs. Cohen, Helms, Leahy, Magnuson, Melcher, Pell, Ribicoff, Stafford, and Williams To amend the Internal Revenue Code of 1954 to make certain woodburning equipment eligible for the residential energy credit.	Mar. 21, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S3101). Mar. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 722 **Mar. 21, 1979** Mr. Durkin To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products. (Provides a refundable tax credit of 25 percent of the annual oil bill for home heating oil consumers, up to a maximum of $200. The credit is to be reduced by 1 percent of the consumers income over $15,000 adjusted gross income.)	Mar. 21, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S3112). Mar. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 731 **Mar. 22 1979** Mr. Schweiker and Messrs. Baucus and Hatch To amend titles XVIII and XIX of the Social Security Act to strengthen the capabilities of States and the Federal Government to detect medicaid fraud and abuse. (Establishes fiscal penalties for States that fail to utilize mechanized claims processing and informational retrieval systems in their medicare and medicaid programs.)	Mar. 22, 1979.—Statement of Senator Schweiker introducing this bill (Congressional Record S3174). Mar. 27, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 736 **Mar. 22, 1979** Mr. Dole and Messrs. Culver, DeConcini, Durkin, Jepsen, Laxalt, Lugar, Matsunaga, Stone, and Tower To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes. (Allows employers to continue to treat individuals as independent contractors if there was a "reasonable basis" for treating them as independent contractors in the past.)	Mar. 22, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S3183). Mar. 27, 1979.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, Labor, and Railroad Retirement Board. Sept. 17, 1979.—Public hearing.
S. 744 **Mar. 22, 1979** Mr. Matsunaga To amend sec. 37 of the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly. (Increases the tax credit for the elderly to $3,000 for a single person and $4,500 for couples.)	Mar. 22, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S3207). Mar. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 748 **Mar. 26, 1979** Mr. Dole and Messrs. Danforth, Domenici, and Young To protect all Americans from the costs of catastrophic illness through improvements in the medicare program and the creation of private and public catastrophic health insurance programs.	Mar. 26, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S3297). Mar. 27, 28, and 29, 1979.—Public hearings. Apr. 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

S. 748—Continued

SUMMARY

Part 1. Medicare Improvements

A. Provides for unlimited hospital coverage without coinsurance.

B. Eliminates co-pay for physicians' services and certain other medical services after $5,000 of incurred expenses.

C. Other improvements including expansion of skilled nursing facility benefits, home health benefits, mental health coverage and certain drugs.

Part 2. Employment-Related Private Catastrophic Health Insurance Program

A. Employers must offer employees catastrophic health insurance with at least the following provisions:

1. Unlimited inpatient hospital benefits after 60 days of hospitalization.
2. Coverage of expenses for certain medical services after $5,000 incurred.

B. Employer must offer coverage of spouse and dependent unmarried children up through age of 25.

C. Employer must provide coverage of widow/widower of covered employee for up to 3 months after death of covered employee.

D. Employer must continue to offer coverage to a terminated employee for up to 3 months after termination.

E. Employees may choose not to participate.

F. Employer may require employee contributions but no more than 25 percent of the premium cost.

G. Individual and employee tax deductions may only be claimed if the requisite catastrophic coverage is included in the health benefit package.

H. A refundable tax credit, starting at 50 percent and phasing out over 5 years, is available to employers with significant increases in payroll costs as a result of providing the catastrophic coverage.

I. Employers not offering the required catastrophic insurance protection would be penalized.

Part 3. Residual Market Catastrophic Health Insurance Program

A. HEW enters into agreements with insurance carriers for them to make available approved catastrophic health insurance plans.

B. The premiums are subsidized on a sliding scale for low-income individuals and families.

C. All individuals with no other catastrophic coverage are able to participate.

D. Policies cover at a minimum (A) all inpatient hospital bills after 60 days of hospitalization in a year, or (B) all expenses for certain covered services after $5,000 incurred expenses or (C) all inpatient hospital services and expenses for certain covered services after the individual or family has expended 15 percent of income out of pocket for these services.

E. Medicaid has to cover all inpatient hospitalization after 60 days of hospitalization, and medical services as currently required for States medicaid program after $5,000 of incurred expenses for these services.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 749 **Mar. 26, 1979** Mr. Goldwater and Mr. DeConcini To encourage the international exchange of information and to promote friendly relations by repealing the amendments made by sec. 602 of the Tax Reform Act of 1976. (Reinstates provisions allowing a deduction for attendance at foreign conventions.)	Mar. 29, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and State. July 20, 1979.—Public hearing.
S. 753 **Mar. 26, 1979** Mr. Inouye and Messrs. Chiles, Church, Durkin, Pressler, Stone, Tsongas, and Weicker To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation. (Increases the credit for the elderly to $3,000 for a single person and $4,500 for married couples; and liberalizing the adjusted gross income limitation.)	Mar. 26, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S3334). Mar. 29, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing. May 16, 1980.—Adverse report from the Office of Management and Budget.
S. 760 **Mar. 26, 1979** Mr. Long To amend the Social Security Act by adding thereto a new title XXI which will require employers to provide insurance against the costs of catastrophic illness for their employees and their families; by providing tax credits to assist other persons to purchase such coverage on their own behalf; by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.	Mar. 26, 1979.—Statement of Senator Long introducing this bill (Congressional Record S3350). Apr. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Mar. 27, 28, and 29, 1979.—Public hearings.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 763 Mar. 26, 1979 Mr. Matsunaga For the relief of Paul E. Zirkle. (Provides that Paul E. Zirkle of New Cumberland, Pa., is relieved of all liability to the United States for the payment of taxes, penalties, and interest assessed under the Internal Revenue Code of 1954 against the said Paul E. Zirkle for the taxable year ending Dec. 31, 1974.)	Mar. 29, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 799 Mar. 27, 1979 Mr. Schmitt To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements.	Mar. 27, 1979.—Statement of Senator Schmitt introducing this bill (Congressional Record S3519). Apr. 2, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.
S. 801 Mar. 27, 1979 Mr. Danforth and Messrs. Chafee and Domenici To increase the tax of cigarettes. (Raises the excise tax on cigarettes by 10 cents a pack.)	Mar. 27, 1979.—Statement of Senator Danforth introducing this bill (Congressional Record S3521). Apr. 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 805 Mar. 27, 1979 Mr. Durkin To repeal changes in the exclusion of sick pay made by the Tax Reform Act of 1976, and for other purposes.	Mar. 27, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S3522). Apr. 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 806 **Mar. 27, 1979** **Mr. Durkin** **To amend the Internal Revenue Code of 1954 to make certain wood gasification equipment eligible for the residential energy credit.**	Mar. 27, 1979.—**Statement of Senator Durkin introducing this bill (Congressional Record S3523).** Mar. 29, 1979.—**Referred to Office of Management and Budget and Departments of the Treasury and Energy.**
S. 816 **Mar. 28, 1979** **Mr. Hayakawa** and Messrs. Armstrong, Baucus, Simpson, and Young **To amend the Social Security Act to provide that any alien receiving benefits under certain needs related provisions of such act shall be considered to be a public charge, to provide for attribution of a sponsor's income and resources to an alien, and to provide a 3-year residency requirement for aliens who receive certain benefits.**	Mar. 28, 1979.—**Statement of Senator Hayakawa introducing this bill (Congressional Record S3606).** Apr. 3, 1979.—**Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.**
S. 822 **Mar. 29, 1979** **Mr. Ribicoff** **and Mr. Pell** **To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of deregulation of oil prices.**	Mar. 29, 1979.—**Statement of Senator Ribicoff introducing this bill (Congressional Record S3667).** Apr. 6, 1979.—**Referred to Office of Management and Budget and Department of the Treasury.**
S. 824 **Mar. 29, 1979** **Mr. Domenici** **To amend the Internal Revenue Code of 1954 to provide that members of the uniformed services assigned to duty outside the United States shall be eligible for the earned income credit.**	Mar. 29, 1979.—**Statement of Senator Domenici introducing this bill (Congressional Record S3668).** Apr. 6, 1979.—**Referred to Office of Management and Budget and Department of the Treasury.**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 825 **Mar. 29, 1979** **Mr. Javits** and Messrs. Bradley, Levin, Pell, Ribicoff, Riegle, Weicker, and Williams To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes. (Bill: (a) establishes a cost equalization reinsurance grant program financed through general revenues; (b) provides extended benefits of up to 13 weeks when the insured unemployment rate is at least 4.5 percent for 3 consecutive months; and (c) provides supplemental extended benefits of an additional 13 weeks when the insured unemployment rate is 5.5 percent.)	Mar. 29. 1979.—Statement of Senator Javits introducing this bill (Congressional Record S3668). Apr. 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, and Labor.
S. 842 **Apr. 2, 1979** Mr. Cochran To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000.	Apr. 2, 1979.—Statement of Senator Cochran introducing this bill (Congressional Record S3778). Apr. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.
S. 845 **Apr. 2, 1979** Mr. Matsunaga To amend the Tariff Act of 1930 to increase from $250 to $600 the amount for informal entry of goods.	Apr. 2, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S3778). Apr. 4, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.
S. 847 **Apr. 2, 1979** Mr. Talmadge To amend the Internal Revenue Code of 1954 to provide a credit against income tax for each barrel of oil produced from shale and for natural gas produced from geopressurized brine.	Apr. 2, 1979.—Statement of Senator Talmadge introducing this bill (Congressional Record S3779). Apr. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 848 **Apr. 2, 1978** Mr. Talmadge To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the production of energy from nonconventional sources.	Apr. 2, 1979.—Statement of Senator Talmadge introducing this bill (Congressional Record S3779). Apr. 9, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 851 **Apr. 2, 1979** Mr. Bumpers and Messrs. Baker, Baucus, Helms, Lugar, McClure, Melcher, Morgan, Pryor, Young, and Zorinsky To amend sec. 44C of the Internal Revenue Code of 1954. (Allows a tax credit not to exceed $500 per vehicle, equal to 50 percent of the cost of converting an auto engine to use alcohol fuel alone.)	Apr. 2, 1979.—Statement of Senator Bumpers introducing this bill (Congressional Record S3787). Apr. 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 857 **Apr. 2, 1979** Mr. Hart To amend the Internal Revenue Code of 1954 to provide a credit against income tax for each barrel of oil produced from shale.	Apr. 2, 1979.—Statement of Senator Hart introducing this bill (Congressional Record S3784). Apr. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 861 **Apr. 2, 1979** Mr. Dole and Mr. Stone To extend the exemption from Federal excise tax on the use of gasohol, and for other purposes.	Apr. 2, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S3796). Apr. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 873★ **Apr. 4, 1979** Mr. Ribicoff and Messrs. Bentsen, Church, Hayakawa, Javits, and Tower To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad. (Waives the "17 out of 18 months" residency requirement for deductions or exclusions of individuals living abroad when the individual left the country under conditions of war or unrest.)	Apr. 4, 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S3899). Apr. 9, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and State. Nov. 7, 1979.—Public hearing. ***(See action on H.R. 5973)***
S. 880 Mr. Hatfield and Mr. Gravel To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax Fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.	Apr. 4, 1979.—Statement of Senator Hatfield introducing this bill (Congressional Record S3912). Apr. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 882 **Apr. 4, 1979** Mr. Wallop and Messrs. Bentsen, Boren, Goldwater, and Tower To amend paragraph 5 of sec. 613A(c) of the Internal Revenue Code of 1954. (Eliminates the scheduled reduction in the percentage depletion rate allowable for exploration of oil or gas.)	Apr. 4, 1979.—Statement of Senator Wallop introducing this bill (Congressional Record S3916). Apr. 9, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and State.
S. 890 **Apr. 5, 1979** Mr. McClure and Messrs. Cochran, Garn, and Jepsen To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources. (Levies a 90 percent tax on petroleum industry income which exceeds the average rate of return for all industries unless the excess profits are reinvested in domestic energy production.)	Apr. 5, 1979.—Statement of Senator McClure introducing this bill (Congressional Record S4011). Apr. 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 895 Apr. 5, 1979 Mr. Durkin To amend the Internal Revenue Code of 1954 to increase the dividend exclusion from $100 to $250.	Apr. 5, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S4015). Apr. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 897 Apr. 5, 1979 Mr. Durkin To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall not assess any deficiency or interest in the case of returns based upon written and certain oral advice of the Internal Revenue Service.	Apr. 5, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S4017). Apr. 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 900 Apr. 5, 1979 Mr. Ribicoff To provide for the establishment of an energy production, conservation, and conversion trust fund.	Apr. 5, 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S4020). Apr. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 906 Apr. 5, 1979 Mr. Dole To amend the Internal Revenue Code of 1954 to allow an additional credit of 10 percent for investment in equipment used in the production of certain alcohol fuels, to provide a 5 percent investment credit for buildings used in such production, to provide loan guarantees for investment in such production, and for other purposes. (Bill: (a) allows an additional 10 percent investment tax credit for investment in equipment used in the production of certain alcohol fuels; (b) allows a 5 percent investment tax credit for investment in buildings used in alcohol fuel production; (c) establishes a Federal alcohol fuel production loan guarantee fund; and (d) provides that refineries engaged in the production of gasoline or special fuels which are to be mixed with alcohol and those who sell and market such fuels are to receive priority when supplies are short under the Emergency Petroleum Allocation Act.)	Apr. 5, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S4025). Apr. 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 907 **Apr. 5, 1979** **Mr. Inouye** **To amend title II of the Social Security Act to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.**	Apr. 5, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S4027). Apr. 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 908 **Apr. 5, 1979** **Mr. Schmitt and Mr. Wallop** **To amend title II of the Social Security Act to provide for annual reporting, to the employees and self-employed individuals concerned, of the amounts of the social security tax contributions made or imposed with respect to their wages and self-employment income and of the amounts of the wages and self-employment income for which they have been credited.**	Apr. 5, 1979.—Statement of Senator Schmitt introducing this bill (Congressional Record S4029). Apr. 26, 1979.—Referred to Office of Management and Budget, and Departments of the Treasury, Health, Education, and Welfare, and Labor.
S. 913 **Apr. 5, 1979** **Mr. Matsunaga and Messrs. Eagleton, Gravel, Randolph, and Sarbanes** **To amend the Social Security Act with respect to health programs authorized under it, and for other purposes.** **(Bill:** **(a) amends the present PSRO membership requirements to allow local PSRO's to have as members other health care practitioners who hold independent hospital admitting privileges;** **(b) requires expanded participation of other health care practitioners in the policymaking bodies of the PSRO program at the State and National levels; and** **(c) establishes an advisory committee to the National Review Council composed of nonphysician health professionals who are not represented on the National Council.)**	Apr. 5, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S4032). Apr. 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 935 **Apr. 10, 1979** **Mr. Chafee** To amend the Internal Revenue Code of 1954 to provide an election to depreciate property eligible for the investment credit of 5 years, to allow the amortization of pollution control equipment over 2 years, and for other purposes. (Bill: (a) allows the depreciation over a period of not less than 5 years of tangible personal property which is eligible for the investment credit; (b) leaves current rules for depreciation of shorter lived equipment (3 years of less) unchanged; (c) leaves rules for application of the investment tax credit unchanged for the above; (d) allows the depreciation of Government-mandated pollution equipment in 2 years with the full investment tax credit; and (e) allows use of standard accelerated depreciation accounting methods currently provided by law.)	Apr. 10, 1979.—Statement of Senator Chafee introducing this bill (Congressional Record S4306). Apr. 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 940 **Apr. 10, 1979** **Mr. Mathias** To amend the Internal Revenue Code of 1954 to repeal the requirement that officers of organizations or groups sponsoring foreign business related meetings verify certain activities of individuals attending such meetings.	Apr. 10, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S4307). Apr. 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury. July 20, 1979.—Public hearing.
S. 941 **Apr. 10, 1979** **Mr. Hatfield and Mr. Leahy** To modify and improve the financial incentives provided in pt. D of title IV of the Social Security Act with respect to State programs established under such part for the collection of support obligations assigned under pt. A of such title. (Permits all States to retain 15 percent of the child support collected on public assistance.)	Apr. 10, 1979.—Statement of Senator Hatfield introducing this bill (Congressional Record S4308). Apr. 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 942 **Apr. 10, 1979** **Mr. Durkin** To amend the Internal Revenue Code of 1954 to provide for judicial review of certain interpretations of the Federal tax laws. (Permits the bringing of a class action suit seeking judicial review of the validity of foreign tax credits.)	Apr. 10, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S4309). Apr. 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 943 **Apr. 10, 1979** Mr. Mathias To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for medical and legal malpractice liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers for malpractice insurance, and for other purposes. (Allows professionals in the health care and legal fields to establish tax-exempt self-insurance reserve trust funds for protection against malpractice liability.)	Apr. 10, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S4310). Apr. 17, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 945 **Apr. 10, 1979** Mr. Mathias and Messrs. Boren and Moynihan To provide that annuity contracts purchased by the Uniformed Services University of the Health Sciences shall be entitled to the benefits of sec. 403(b) of the Internal Revenue Code of 1954. (Provides that annuity contract bought by the faculty and staff of the Uniformed Services University of the Health Sciences, Bethesda, Md., be treated as if the university were a State-funded school or a charitable organization.)	Apr. 10, 1979.—Statement of Senator Mathias introducing the bill (Congressional Record S4313). Apr. 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 17, 1979.—Public hearing.
S. 955 **Apr. 10, 1979** Mr. Helms and Messrs. Garn, Goldwater, Hayakawa, Jepsen, Leahy, McClure, Melcher, Schmitt, Stewart, and Stone To provide for the safeguards of taxpayer rights, and for other purposes. (Requires IRS to inform taxpayers of their right to have an attorney present during meetings where the taxpayer's liability is discussed.)	Apr. 10, 1979.—Statement of Senator Helms introducing this bill (Congressional Record S4320). Apr. 23, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 965 **Apr. 10, 1979** Mr. Javits and Messrs. Garn and Lugar To amend title IV of the Social Security Act to improve the aid to families with dependent children and provide fiscal relief for States and localities. (Bill: (a) mandates that each State pay to a family with no other income a benefit that, when added to the average value of food stamps would be at least equal to 70 percent of the nonfarm poverty level; (b) gives the State the option of choosing a modified medicaid formula or a new tax capacity formula; (c) permits States that pay at least 100 percent of the State standard of need to prorate the shelter portion of the grant for recipients living with closely related family members who are not recipients, provided total income of the household exceeds the standard of need for a unit of that size; (d) disregards $40 per month of income and work related expenses;	Apr. 10, 1979.—Statement of Senator Javits introducing this bill (Congressional Record S4337). Apr. 17, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

S. 965—Continued

(e) provides the recipients of assistance would not be allowed to have resources of more than $1,750 for the family unit, unless the unit of two or more persons contains an individual age 60 or over, in which case the unit could have resources of not more than $3,000;
(f) mandates the AFDC–U program and expand it to cover both parents;
(g) gives States that do not presently have an AFDC–U program the option of extending medical coverage to AFDC–U families;
(h) requires States to maintain benefit levels at the level paid in March 1979;
(i) provides that for fiscal year 1981, no State would be required to pay more than 95 percent of its AFDC expenditures in fiscal year 1980 (in each of the next 4 years, the 96 percent figure would be raised one percentage point);
(j) reimburses States for 90 percent of the costs of planning and establishing mechanized claims processing and information retrieval systems that are compatible with such systems for medicaid. Title XX and food stamp programs;
(k) makes an additional Federal payment to States whose dollar error rate and negative case action error rate are each less than 4 percent;
(l) requires the Secretary to design an application form for national use which would include a statement of the applicant's rights, a description in understandable terms of civil and criminal penalties which the applicant would be subject to for making false statements, and the provisions needed to implement the child support enforcement program;
(m) distributes $500 million in interim fiscal relief in fiscal year 1980 to all States, including the District of Columbia, Puerto Rico, Guam, and the Virgin Islands; and
(n) directs the Secretary to report to Congress within 1 year of the enactment of this act his findings and recommendations on the desirability and feasibility of raising the combined food stamp and AFDC national minimum benefit to 100 percent of the poverty level and the combined maximum benefit above 100 percent of poverty minimal cost.)

S. 966 **Apr. 10, 1979**

Mr. Cranston (by request)

To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of needy dependent children, to establish a program of Federal support to encourage adoptions of children with special needs, and for other purposes.

(Bill:
(a) increases funds for the child welfare services program, by entitling States to payment of the full amount authorized to be appropriated; and
(b) establishes a new program of Federal support for foster care and adoptions.)

Apr. 10, 1979.—Statement of Senator Cranston introducing this bill (Congressional Record S4348).
May 15, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
June 5, 1979.—Favorable report from Department of Health, Education, and Welfare.
Sept. 24, 1979.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 966—Continued **AMENDMENTS** **Aug. 3, 1979 No. 1 (392)** (Cranston, Moynihan, Riegle) In the nature of a substitute, revising the existing federally-supported foster care system for dependent and neglected children, establishing an adoption assistance program to encourage the adoption of children with special needs, and revising the existing federally-supported child welfare services program.	
S. 983 **Apr. 23, 1979** Mr. Mathias To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.	Apr. 23, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S4464). Apr. 30, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Commerce. June 24, 1980.—Public hearing.
S. 987 **Apr. 23, 1979** Mr. Leahy and Messrs. Durkin and Stafford To amend the Internal Revenue Code of 1954 to clarify the treatment of certain individuals engaged in the harvesting of timber for purposes of employment taxes. (Provides that timbermen be treated as independent contractors and not employees for purposes of employment taxes.)	Apr. 23, 1979.—Statement of Senator Leahy introducing this bill (Congressional Record S4470). Apr. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 989 **Apr. 24, 1979** Mr. Bentsen To amend the aggregation rules of sec. 402 of the Internal Revenue Code of 1954 to permit a taxpayer to roll over a complete distribution from a money purchase pension plan even if there is no such distribution from another pension plan of the same employer in which the taxpayer is a participant. (Provides that employees who participate in both a money purchase pension plan and another pension plan of the same company but who receive a distribution from only the money purchase plan would be allowed to rollover the distribution into an individual retirement account or another retirement plan.)	Apr. 24, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S4564). Apr. 30, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Dec. 4 and 5, 1979.—Public hearings.
S. 990 **Apr. 24, 1979** Mr. DeConcini To provide that the Internal Revenue Service may not implement certain proposed rules relating to guidelines for the determination of whether private schools have discriminatory policies until the enactment into law of provisions relating to such guidelines.	Apr. 24, 1979.—Statement of Senator DeConcini introducing this bill (Congressional Record S4564). Apr. 27, 1979.—Public hearing. Apr. 30, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 995 Apr. 24, 1979 **Mr. Helms** **and Messrs. Ford, Schweiker, Stevens, Stewart, and Zorinsky** **To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to a private school on the grounds of racial discrimination.**	Apr. 24, 1979.—Statement of Senator Helms introducing this bill (Congressional Record S4565). Apr. 27, 1979.—Public hearing. May 1, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 999 Apr. 24, 1979 **Mr. Bentsen** **and Mr. Cochran** **To amend the Internal Revenue Code of 1954 with respect to interest payments on nonpayments of tax.** **(Relieves victims of natural disasters from interest payments required by the Internal Revenue Service for failure to file tax returns on time.)**	Apr. 24, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S4571). Apr. 30, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1003 Apr. 25, 1979 **Mr. Bentsen** **and Mr. Danforth** **To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of certain items relating to export activities of American firms.** **(Bill:** **(a) provides business with simplified and specific rules for calculating a reasonable tax deduction for foreign bad debt losses;** **(b) clarifies the tax code to allow favorable treatment for certain market development expenses; and** **(c) entitles businesses to a tax deduction representing currency fluctuation losses on export credit which have not been repaid by the end of the taxable year.)**	Apr. 25, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S4598). May 1, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 18, 1979.—Public hearing. Dec. 4, 1979.—Adverse report from the Department of Commerce.
S. 1004 Apr. 25, 1979 **Mr. Bentsen** **and Messrs. Baucus, Dole, Javits, and Melcher** **To suspend the duty on freight cars until the close of June 30, 1981.**	**Apr. 25, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S4599).** **Apr. 30, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.** **May 25, 1979.—Favorable report from the Special Representative for Trade Negotiations.** **July 25, 1979.—Report from the International Trade Commission (analysis).** **Nov. 6, 1979.—Favorable report from the Department of State.** **Nov. 7, 1979.—Report from Department of Commerce (no objection).** **Jan. 31, 1980.—Report from the Office of Management and Budget (no objection).** **Feb. 5, 1980.—Public hearing.**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1008 **Apr. 25, 1979** Mr. Inouye and Messrs. Matsunaga and Sarbanes To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.	Apr. 25, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S4704). May 22, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1015 **Apr. 25, 1979** Mr. Pressler To encourage farmers to establish shelterbelts for the purposes of reducing soil erosion, protecting crops and livestock, and establishing wildlife habitat areas.	Apr. 25, 1979.—Statement of Senator Pressler introducing this bill (Congressional Record S4716). May 7, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
S. 1021 **Apr. 26, 1979** Mr. Danforth To amend the Internal Revenue Code of 1954 to provide holders of certain governmental obligations a taxable bond option and credit. (Provides municipal bondholders the option of either excluding municipal interest from taxable income, or claiming a Federal tax credit equal in amount to 67 percent of the interest received and including both the interest and credit in taxable income.)	Apr. 26, 1979.—Statement of Senator Danforth introducing this bill (Congressional Record S4753). May 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 22, 1979.—Public hearing.
S. 1032 **Apr. 26, 1979** Mr. Hatch and Messrs. Garn and Lugar To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determinations.	Apr. 26, 1979.—Statement of Senator Hatch introducing this bill (Congressional Record S4826). May 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1034 Apr. 30, 1979 Mr. Tower and Messrs. Cochran and Young To amend the Internal Revenue Code of 1954 to provide for the waiver of the payment of interest on income taxes not paid as a result of a disaster, within the time prescribed for payment.	Apr. 30, 1979.—Statement of Senator Tower introducing this bill (Congressional Record S4927). May 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1040 Apr. 30, 1979 Mr. Durkin To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income. (Permits all taxpayers below the age of 60 to exclude $1.000 in interest earnings ($2.000 for joint returns). Taxpayers over the age of 60 could exclude $2,500 in interest earnings ($5,000 for joint returns). The exclusion would be reduced by one-half for adjusted gross income of $20,000 ($40,000 for joint returns.)	Apr. 30, 1989.—Statement of Senator Durkin introducing this bill (Congressional Record S4932). May 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1042 Apr. 30, 1979 Mr. Durkin To stimulate the conversion to widespread use of fuel-efficient gasohol mixes by providing a financial incentive to States and localities which convert all or part of their automotive fleets to such mixes. (Authorizes a subsidy from the Federal revenue sharing program to State and local governments that convert their automobile fleets to gasohol.)	Apr. 30, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S4934). May 3, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1050 **May 1, 1979** Mr. Roth and Messrs. Moynihan, Tower, and Weicker To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition and fees to provide a higher education for himself, his spouse, or his dependents. (Provides a tax credit of 50 percent of tuition and fees for students in universities, colleges, junior and community colleges, and postsecondary vocational schools. The maximum credit is $250 in 1979 and 1980 and $500 thereafter.)	May 1, 1979.—Statement of Senator Roth introducing this bill (Congressional Record S5040). May 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1051 **May 1, 1979** Mr. Roth and Messrs. Moynihan, Ribicoff, and Tower To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for certain educational expenses. (Provides a tax credit of 50 percent of tuition for elementary and secondary schools. The maximum credit is $250.)	May 1, 1979.—Statement of Senator Roth introducing this bill (Congressional Record S5043). May 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1057 **May 2, 1979** Mr. Williams and Mr. Javits To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for 10 months the date on which the corporation must pay benefits under terminated multiemployer plans. (Extends for 10 months, the discretion of the Pension Benefit Guaranty Corporation to guarantee payment of pension to employees of multiemployer plans which terminate.)	May 2, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources. May 2, 1979.—Statement of Senator Williams introducing this bill (Congressional Record S5176). May 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1062 **May 2, 1979** Mr. Long and Mr. Dole To simplify certain provisions of subtitle F of the Internal Revenue Code of 1954. (Bill provides for: (a) the payment of interest to a person whose property is wrongfully seized by the Internal Revenue Service; (b) the elimination of reporting requirements for certain transfers to exempt organizations; (c) the elimination of certain overlapping private foundation reporting; (d) repeal of the 25-percent penalty for certain jeopardy assessments; (e) the elimination of certain stock option information reporting to the Internal Revenue Service; (f) conforming the due date for gift tax and income tax returns and the granting of an automatic extension of time for filing certain gift tax returns when an extension for filing the donor's income tax return is granted; and (g) the disclosure of manufacturers excise tax information to State tax officials.)	May 2, 1979.—Statement of Senator Long introducing this bill (Congressional Record S5184). May 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 22, 1979.—Public hearing.
S. 1063 **May 2, 1979** Mr. Long and Mr. Dole To amend sec. 453(b) of the Internal Revenue Code of 1954 to simplify the rules relating to certain installment sales. (Bill simplifies installment sales by: (a) eliminating the 30-percent requirement so that installment reporting would be available for deferred payment sales without regard to the amount received by the seller in the year of sale; (b) eliminating the requirement that there must be two or more payments to qualify for installment reporting; (c) denying installment method reporting for sales between related parties; and (d) providing that the installment obligation disposition rules cannot be avoided by bequeathing an installment obligation to the obligor.)	May 2, 1979.—Statement of Senator Long introducing this bill (Congressional Record S5184). May 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 22, 1979.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1065 May 3, 1979 Mr. Danforth and Messrs. Durkin, Javits, and Moynihan To amend the Internal Revenue Code of 1954 to provide an income tax credit to corporations for contributions for basic research. (Provides a 25-percent tax credit to corporations which give grants for basic research to colleges and universities.)	May 3, 1979.—Statement of Senator Danforth introducing this bill (Congressional Record S5217). May 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 18, 1979.—Public hearing.
S. 1067 May 3, 1979 Mr. Bentsen and Messrs. Danforth, Dole, Moynihan, Ribicoff, and Roth To amend the Trade Act of 1974 in order to authorize the President to designate any country which is a member of the Organization of Petroleum Exporting Countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest and the Congress does not disapprove the designation.	May 3, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S5292). May 7, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Energy.
S. 1068 May 3, 1979 Mr. Dole and Messrs. Baucus, Bentsen, Bradley, Chafee, Matsunaga, Melcher, Moynihan, Randolph, and Ribicoff To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits.	May 3, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S5293). May 7, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1069 May 3, 1979 Mr. Baucus To amend the Internal Revenue Code of 1954 with respect to the tax treatment of cooperative electric and telephone companies. (Provides that certain income from nonmember electric utilities will not be taken in account in determining the tax exempt status.)	May 3, 1989.—Statement of Senator Baucus introducing this bill (Congressional Record S5294). May 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

S. 1070 **May 3, 1979**

Mr. Percy
and Messrs. Armstrong, Bellmon, Burdick, Byrd of Virginia, Cannon, Cranston, Ford, Garn, Hatch, Hatfield, Hayakawa, Hollings, Humphrey, Laxalt, Matsunaga, Melcher, Nunn, Randolph, Roth, Schweiker, Thurmond, Young, and Zorinsky

To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support.

May 3, 1979.—Statement of Senator Percy introducing this bill (Congressional Record S5295).

May 11, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

S. 1076★ **May 3, 1979**

Mr. Williams (by request)
and Messrs. Javits and Long

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, as amended, for the purpose of improving retirement income security under private multiemployer pension plans by strengthening the funding requirements for those plans, authorizing plan preservation measures for financially troubled multiemployer pension plans, and revising the manner in which the pension plan termination insurance provisions apply to multiemployer plans.

Summary of Bill as Introduced

STATEMENT OF POLICY

The stated policy of S. 1076 is to alleviate problems which tend to discourage the maintenance and growth of multiemployer plans.

WITHDRAWAL LIABILITY—EMPLOYER WITHDRAWAL FROM PLAN

Under the bill, an employer who totally or partially withdraws from a multiemployer pension plan generally is liable for a portion of the plan's unfunded obligations as of the time of the withdrawal. Special provisions are included which relieve employers in the building and construction or entertainment industry from this withdrawal liability in specified circumstances. A plan can provide a *de minimus* exception for relatively small liabilities. The bill has a basic method for computing withdrawal liability (that is, for both complete withdrawals and partial withdrawals) as well as several alternative methods which a plan could adopt.

COMPUTATION OF WITHDRAWAL LIABILITY

Under the bill, an employer's withdrawal liability is a share of the plan's unfunded benefit obligations. The plan's determination of liability is presumptively correct.

The annual amount of withdrawal liability an employer has to pay is generally determined by multiplying the average rate at which it contributed during the five years preceding the withdrawal by the employer's average contribution base (e.g., hours of service) during the five-year period (payments are not generally required for more than 20 years).

The PBGC is to establish a reinsurance fund in which participating plans may insure payment of uncollectible withdrawal

May 3, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources.

May 3, 1979.—Statement of Senator Williams introducing this bill (Congressional Record S5308).

COMMITTEE ACTION

May 9, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

Mar. 18, 1980.—Public hearing.

Mar. 24, 1980.—Ordered favorably reported by Committee on Labor and Human Resources.

June 12, 1980.—Committee on Finance ordered reported as follows:

STATEMENT OF POLICY

The committee agreed to state that the policy of the act is to protect the interests of participants and beneficiaries in multiemployer plans and to provide a financially self-sufficient program for the guarantee of employee benefits under multiemployer plans.

WITHDRAWAL LIABILITY—EMPLOYER WITHDRAWAL FROM PLAN

a. *Partial withdrawals.*—The committee agreed to adopt the contribution decline definition of partial withdrawal contained in H.R. 3904 with modifications. Under the committee provision, a partial withdrawal would occur (1) if a 70-percent decline in the employer's contribution base continues for 3 consecutive plan years; or (2) if an employer who is required to contribute to a plan under several collective bargaining agreements ceases to have an obligation to contribute (but continues to work) under at least one but not all of the agreements. The committee also agreed that in the Great Lakes maritime industry a company's contribution base must decline by more than 75 percent over 3 consecutive plan years before it will be deemed to have partially withdrawn from a multiemployer plan.

A rule imposing partial withdrawal liability in the case of the closing of a business facility was contained in both S. 1076 and H.R. 3904 (though they differed somewhat). The committee agreed not to impose a partial withdrawal liability based on such a facility closing rule.

b. *Transferor liability.*—The committee agreed to adopt the rule contained in S. 1076 which imposes continuing withdrawal liability on a transferring corporation for transfers of corporate assets and agreed to instruct the PBGC to study the whole area of transfers and to report to the Congress any cases of abuse, together with recommendations.

c. ***Exception for the 1950 United Mine Workers plan.***—The committee agreed to provide a limited exception from withdrawal liability for the 1950 United Mine Workers plan provided that the plan meets a special strict funding requirement.

S. 1076★—Continued

Summary of Bill—Continued

COMPUTATION OF WITHDRAWAL LIABILITY—Continued

liability. Groups of plans in an industry are permitted to establish a private withdrawal liability payment fund as a collective pool for the payment of certain elements of withdrawal liability.

DE MINIMIS RULE

Where the withdrawal liability of an employer (computed before any pro rata reduction in the case of a partial withdrawal) is less than the greater of (a) $25,000, or (b) three-quarters of one percent of the plan's unfunded benefit obligations (not to exceed $200,000), the bill does not impose any withdrawal liability on the employer, unless the plan provides otherwise. The *de minimis* rule does not apply in the case of a mass withdrawal from a plan. Also, the rule is mandatory (i.e., cannot be waived or changed by the plan) in the case of a withdrawal due to the death of an employer who is a sole proprietor.

REORGANIZATION—ACCRUED BENEFIT ADJUSTMENTS

Under the bill, certain plan benefits (including benefits being paid to retirees) could be eliminated by a plan in "reorganization" because of financial distress.

MINIMUM CONTRIBUTION REQUIREMENT BENEFIT INCREASES

The minimum contribution requirement is increased by the cost of all benefit increases adopted by a plan in reorganization.

MINIMUM CONTRIBUTION REQUIREMENT—SPECIAL TESTS

The bill limits the funding requirement for a plan in reorganization to the sum of the amount usually required by the minimum funding standard plus 5 percent of that amount for each year the plan has been in reorganization. The bill does not include an asset replenishment test or an asset-benefit test.

GUARANTEES

The bill eliminates the PBGC guarantee of benefit levels in effect less than 5 years before a reduction of benefits by a plan in reorganization or before the termination of a multiemployer plan. Also benefits eliminated or canceled because of the cessation of an employer's contribution to the plan are not to be guaranteed by the PBGC.

The guarantees for monthly (up to $15) in excess of the first $5 per year of service are 80 percent for plans which meet specified funding requirements and 70 percent for plans which do not meet the funding requirements.

PREMIUMS

Under the bill, the annual per-participant premium would be increased to $1.00 for the 2 years after enactment and by $.40 every 2 years thereafter, to a maximum of $2.60 for the ninth and succeeding years. The PBGC could accelerate the premium increases to $2.60 after 5 years and $3.40 in the tenth and succeeding years.

COMMITTEE ACTION—Continued

WITHDRAWAL LIABILITY—EMPLOYER WITHDRAWAL FROM PLAN—Continued

d. *Expansion of construction industry exception.*—The committee agreed to apply the construction and entertainment industry exception to multiemployer plans in any industry or part thereof in which (as in the construction industry), in the judgment of the PBGC, the plan will suffer no damage to its contribution base, and any such withdrawing employer posts an adequate bond (not to exceed withdrawal liability). If, in the judgment of the PBGC, there is not substantial injury to the contribution base, the bond shall be cancelled.

e. *Provision for West Coast Longshore labor plan.*—The committee agreed to delete the provision of H.R. 3904 which, with respect to a West Coast longshore labor plan (1) prescribes the method for computing withdrawal liability, and (2) requires the PBGC to define the term "employer."

COMPUTATION OF WITHDRAWAL LIABILITY

a. *Base for computation of withdrawal liability.*—The committee agreed to base an employer's withdrawal liability on a plan's unfunded vested benefits.

b. *Base years taken into account to determine an employer's annual withdrawal liability payment.*—The committee agreed to adopt a rule under which an employer's annual withdrawal liability payment is determined by reference to the average contribution base for the high 2 years within the last five years and the rate of contribution is similarly determined.

c. *Cap on duration of withdrawal liability payments.*—The comcommittee agreed to limit withdrawal liability payments to 20 years, as in S. 1076.

d. *Employer ability to challenge withdrawal liability determinations.*—The committee agreed to adopt rules under which (1) a plan's determination of withdrawal is not presumed correct, (2) disputes as to withdrawal liability are subject to compulsory and binding arbitration, and (3) an employer is required to pay withdrawal liability, as determined by a plan, pending the resolution of such a dispute but failure to pay an installment pending resolution of a dispute would not accelerate the payment of liability.

e. *Temporary waiver of withdrawal liability payments.*—The committee agreed to require a plan, upon approval of the Internal Revenue Service, to temporarily waive the payment of withdrawal liability by an employer in financial distress. The Service would approve such waiver requests where it determined that the waiver was in the best interest of the plan's participants and beneficiaries. A petition for a waiver could be filed with the Service by either the plan or the employer. No approval would be required where the plan on its own decides to grant a temporary waiver.

f. *Disclosure of information relating to potential withdrawal liability.*—The committee agreed that a plan should be required to furnish, free of charge, the information necessary to permit an employer to compute its liability, but that if the employer wishes the plan to actually make the computation, the employer would be charged for it.

g. *Withdrawal liability payment funds.*—The committee agreed to permit plans to establish a withdrawal liability payment fund to insure all the withdrawal liability of contributing plans rather than just unattributable liability, provided that the fund pays the liability to plans in a lump sum.

S. 1076★—Continued

COMMITTEE ACTION—Continued

DE MINIMIS RULE

a. *Mandatory de minimis.*—The committee agreed to adopt a *de minimis* rule which a plan could not waive and under which the *de minimis* amount would be the lesser of three-fourths of one percent of a plan's unfunded obligations, $50,000, or 2 times the employer's average contributions during the five years preceding its withdrawal.

b. *Discretionary de minimis rule—dollar cap.*—The committee agreed to adopt a $150,000 cap on the amount which a plan may provide as a *de minimis* amount of withdrawal liability.

c. *Phaseout of de minimis amounts as withdrawal liability increases.*—The committee agreed to adopt a phaseout of the mandatory *de minimis* rule, dollar-for-dollar, as an employer's withdrawal liability, determined without regard to the *de minimis* rule, exceeds $100,000. In the case of the discretionary *de minimis* rule, the committee agreed that the phaseout could be dollar-for-dollar to the extent such withdrawal liability exceeds $150,000.

WITHDRAWAL LIABILITY

a. *Effective date.*—The committee agreed that the effective date after which an employer would incur withdrawal liability would be Apr. 28, 1980. Any work force reduction occurring before Apr. 28, 1980 would neither be used to trigger partial withdrawal liability after the effective date nor be used to increase an employer's withdrawal liability for a withdrawal which occurs after Apr. 28, 1980.

b. *Special exception for seagoing industry.*—The committee agreed to impose withdrawal liability, effective May 3, 1979, for employers who withdraw from multiemployer plans covering employees in the seagoing industry. The committee agreed to insert in the committee report a statement explaining that this retroactivity will only apply in the seagoing industry due to a specific problem.

c. *Dollar limitations on withdrawal liability.*—The committee agreed to improve the following dollar limitations on employer withdrawal liability in certain specified circumstances:

   1. Where the withdrawal liability is incurred and the employer is liquidated in an insolvency proceeding, liability would be limited to net worth.
   2. In the case of an individual (sole proprietor or partner), the liability would not reach personal assets (e.g., personal residence) exempt under the bankruptcy law.
   3. Where all or substantially all of the assets of an employer are sold to an unrelated party, withdrawal liability would be limited to the greater of (1) 30 percent of the selling price, or (2) the liability attributable to the employer's employees for sales of $3 million or less. For sales which exceed $3 million, the 30 percent limitation would be gradually increased so that it will reach 80 percent for sales exceeding $18 million.

REORGANIZATION—ACCRUED BENEFIT ADJUSTMENTS

The committee agreed to eliminate the authority of a plan to reduce benefits earned by employees merely because the plan is in reorganization.

MINIMUM CONTRIBUTION REQUIREMENT BENEFIT INCREASES

The committee agreed to require financially-distressed plans to fund currently for benefit increases.

S. 1076★—Continued

COMMITTEE ACTION—Continued

MINIMUM CONTRIBUTION REQUIREMENT—SPECIAL TESTS

The committee agreed to adopt the 7 percent safe harbor test and delete the replenishment test and the asset-benefit test.

GUARANTEES

The committee agreed to a PBGC guarantee level of 100 percent of the first $5 of monthly benefits per year of service, 45 percent of the next $15 of monthly benefits per year of service for plans which meet specified funding requirements, and 65 percent for plans which do not meet the funding requirements.

PREMIUMS

The committee agreed to adopt a phase-in of the $2.60 premium, with the PBGC being required to increase the premium automatically to $2.60 if it projects that for any years its assets are less than twice what it paid out in the prior year to former participants in terminated plans. The committee also agreed to direct the PBGC to conduct a study and report to the Congress on the pros and cons of a graduated premium structure based on risk.

ACTUARIAL STANDARDS

The committee agreed to adopt a rule which would require an actuary to disclose events which could have a material adverse impact on a plan and trends which are not assumed to continue in the future.

MISCELLANEOUS MULTIEMPLOYER PLAN PROVISIONS

a. *Union-mandated withdrawals.*—The committee agreed to require the PBGC to study the subject of union-mandated withdrawals from multiemployer plans to determine whether special rules are necessary and, if the PBGC determines that they are, to make recommendations with respect to such rules.

b. *Study on collective bargaining on pension benefits.*—The committee agreed to require the PBGC to study the feasibility of requiring employers and unions to bargain over both benefits and contributions and to provide the committee with recommendations within 3 years.

c. *Partition of plans before effective date.*—The committee agreed to provide the PBGC with discretion to partition multiemployer plans from which an employer or employees withdrew before the effective date of the bill. The committee also agreed to make it clear that where the PBGC decides to partition such a plan and is thereby forced to take on responsibility for the insolvent part of the plan, the benefits of retirees at the time of partition would be guaranteed to the extent provided under the law in effect before enactment of the bill.

d. *Mistaken contributions.*—The committee agreed that in the case of a mistaken contribution to a multiemployer plan, such contribution may be returned within six months after the plan administrator determines that the contribution was made by a mistake of fact or law (except in the case of a mistake of law relating to plan disqualification).

e. *Expiration of multiemployer program.*—The committee agreed that the multiemployer plan pension insurance provisions would expire on June 30, 1983. The committee authorized the staff to make the necessary technical changes to conform the various aspects of the insurance program to this decision.

S. 1076★—Continued

COMMITTEE ACTION—Continued

MISCELLANEOUS ERISA PROVISIONS

a. *Church pension plans.*—The committee agreed that the current definition of church plan would be continued without reference to dates. The definition would be clarified to include plans maintained by a pension board maintained by a church. The definition of the term "employee" of a church would be expanded to include, for example, a church minister in the exercise of his ministry (regardless of the source of his compensation) and certain former church plan participants. In addition, a notice and correction procedure for the amendment of church plans would be created.

b. *Businesses sold to State government.*—The committee agreed to allow an employer who sells its business to a State government to claim a current tax deduction for contributing to its single employer plan the amount necessary to avoid PBGC liability.

c. *Severance pay and supplemental income plans.*—The committee agreed to give the Secretary of Labor the discretion not to treat certain severance pay plans and supplemental income plans as pension plans under ERISA. The plans would be treated as welfare plans.

d. *Hawaii and California prepaid health care laws.*—The committee agreed that if an employer maintains a health insurance plan for its employees, the laws of the States of Hawaii and California with regard to that health insurance plan would not be preempted by ERISA insofar as they do not relate to matters thoroughly regulated under ERISA (e.g., reporting, disclosure and fiduciary responsibility), and provided that such States do not attempt to impose tax liability on insurance premiums or benefits.

FURTHER COMMITTEE ACTION

July 24, 1980.—Committee on Finance modified its earlier action and ordered the bill reported with the following modifications:

DOLLAR LIMITATION ON WITHDRAWAL LIABILITY

The Committee agreed that where an employer incurs withdrawal liability, and the employer is liquidated in an insolvency proceeding, 50 percent of the liability is limited to the employer's net worth. The remaining 50 percent of the liability is an unsecured claim against the employer.

DOLLAR LIMITATION ON WITHDRAWAL LIABILITY FOR SALE OF ASSETS

The Committee agreed that where all or substantially all of the assets of an employer are sold to an unrelated party, withdrawal liability is limited to the greater of (1) 30 percent of the selling price, or (2) the liability attributable to the employer's employees for sales of $2 million or less. For sales which exceed $2 million, the 30 percent limitation is gradually increased so that for sales exceeding $10 million it reaches 80 percent of the excess.

GAO STUDY OF EFFECTS OF THE BILL

The Committee agreed that the multiemployer insurance provisions do not expire and that the General Accounting Office is required to conduct a study of the effects of the bill on (1) parties affected by the bill (e.g., participants, employers, and unions), and (2) the self-sufficiency of the PBGC insurance fund, and report to the Congress no later than June 30, 1985. Congressional hearings on the study and GAO recommendations are also required.

S. 1076★—Continued

FURTHER COMMITTEE ACTION—Continued

DEFINITION OF PARTIAL WITHDRAWAL

The Committee agreed that if an employer ceases to contribute to a multiemployer plan for work performed at a facility, and continues to perform work at that facility of the type covered by the plan, the employer will be considered to have partially withdrawn from the plan.

EXPANSION OF THE CONSTRUCTION INDUSTRY EXCEPTION

The Committee agreed that the construction and entertainment industry exception to the imposition of withdrawal liability will be extended to the trucking industry under certain circumstances.

SPECIAL PARTIAL WITHDRAWAL LIABILITY RULE FOR RETAIL FOOD INDUSTRY

The Committee agreed that an employer contributing to a multiemployer plan in the retail food industry will be considered to have partially withdrawn from the plan if there is a 35-percent decline in the employer's contribution base.

STATE PREPAID HEALTH CARE LAWS

The Committee agreed that if an employer maintains a health insurance plan for its employees in the State of Hawaii, the law of that State with regard to that health insurance plan generally will not be preempted by ERISA.

BILL REPORTED

July 24, 1980.—Reported jointly by Committees on Finance and Labor and Human Resources (no written report).

(See action on H.R. 3904)

S. 1078 **May 7, 1979**

Mr. Javits
and Messrs. Domenici, Goldwater, McGovern, Metzenbaum, Pell, Ribicoff, and Williams

To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates.

(Bill:

(a) permits the estate of an artist to receive a credit against estate-taxes for donations of the artist's works to the Federal Government or certain institutions created by the Federal Government;

(b) provides a credit of 30 percent of the fair market value for contributions of an artist's work to a charitable organization; and

(c) permits an artist to elect a presumption that an activity is engaged in for profit, and not just a hobby, if he makes a profit in 2 of 10 years.)

May 7, 1979.—Statement of Senator Javits introducing this bill (Congressional Record S5435).

May 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Oct. 22, 1979.—Public hearing.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1079 **May 7, 1979** Mr. Pressler and Messrs. Schmitt, and Young To amend the Internal Revenue Code of 1954 to permit farmers and small business to obtain the investment credit for used sec. 38 property acquired from a related party.	May 7, 1979.—Statement of Senator Pressler introducing this bill (Congressional Record S5438). May 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1085 **May 7, 1979** Mr. Cochran and Messrs. Chafee and Helms To amend the Internal Revenue Code of 1954 to provide that the mileage rate used to determine the amount allowable as a deduction for the business use of automobiles shall be the same as the rate used to reimburse Federal employees.	May 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1089 **May 7, 1979** Mr. Bentsen To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to simplify compliance with Federal employee benefit plan requirements. (Bill: (a) abolishes the PBGC filing requirement; (b) abolishes the summary annual report; (c) gives taxpayers the option to file pension forms at the same time as income tax returns; (d) directs IRS to prepare a bookkeeping guide for pension plan sponsors to assist small businessmen in keeping necessary pension record; and (e) give the Secretary of the Treasury the same authority to bring a civil action to enforce minimum ERISA standards as the Secretary of Labor has under present law.)	May 7, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources. May 7, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S5443.) May 11, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor. Nov. 7, 1979.—Hearing held by Committee on Labor and Human Resources. Dec. 4 and 5, 1979.—Public hearings.
S. 1090 **May 7, 1979** Mr. Talmadge and Messrs. Bayh, Bentsen, Boren, Cranston, Ford, Lugar, Melcher, Sasser, Thurmond, Tower, Young, and Zorinsky To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan.	May 7, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources. May 7, 1979.—Statement of Senator Talmadge introducing this bill (Congressional Record S5444.) May 11, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor. Dec. 4 and 5, 1979.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1091 May 7, 1979 Mr. Talmadge and Messrs. Bentsen, Boren, Cranston, Danforth, Sasser, Thurmond, and Zorinsky To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan.	May 7, 1979.—Statement of Senator Talmadge introducing this bill (Congressional Record S5444). May 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Dec. 4 and 5, 1979.—Public hearings.
S. 1092 May 7, 1979 Mr. Talmadge and Messrs. Bentsen, Boren, Cranston, Ford, Melcher, Sasser, Thurmond, Tower, and Zorinsky To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections.	May 7, 1979.—Statement of Senator Talmadge introducing this bill (Congressional Record S5444). May 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Dec. 4 and 5, 1979.—Public hearings.
S. 1094 May 8, 1979 Mr. Danforth To amend the Internal Revenue Code of 1954 to treat as public charities certain organizations which operate libraries.	May 8, 1979.—Statement of Senator Danforth introducing this bill (Congressional Record S5498). May 14, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1095 May 8, 1979 Mr. Packwood and Messrs. Moynihan, Ribicoff, Roth, and Zorinsky To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.	May 8, 1979.—Statement of Senator Packwood introducing this bill (Congressional Record S5499). May 14, 1979.—Referred to Office of Management and Budget and Department of the Treasury
S. 1098 May 9, 1979 Mr. Thurmond To provide a permanent extension for the exclusion from gross income of certain amounts received under certain education programs for members of the uniformed services.	May 9, 1979.—Statement of Senator Thurmond introducing this bill (Congressional Record S5592). May 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1102 **May 9, 1979** Mr. Bentsen To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of educational filmstrips. (Provides that educational filmstrips are eligible for the investment tax credit.)	May 9, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S5596). May 15, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1103 **May 9, 1979** Mr. Bentsen To amend the tariff schedules of the United States with respect to certain civil aircraft. (Prevents imposition of a second duty on civil aircraft used for demonstration purposes.)	May 9, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S5596). May 15, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. July 13, 1979.—Report from Special Representative for Trade Negotiations (no objection). Nov. 23, 1979.—Report from the U.S. International Trade Commission (analysis). Nov. 26, 1979.—Report from Department of State (sees no need for legislation). Nov. 28, 1979.—Adverse report from Office of Management and Budget. Dec. 4, 1979.—Adverse report from the Department of Commerce.
S. 1109 **May 9, 1979** Mr. Chafee and Messrs. Baker, Bradley, Bumpers, Cannon, Javits, Leahy, Levin, Magnuson, Moynihan, Pell, Roth, Thurmond, Wallop, and Zorinsky To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes. (Places a 6-month time limit on the negotiability of SSI checks.)	May 9, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S5601). May 14, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 23, 1980.—Report from Department of the Treasury (suggests amendment).
S. 1111★ **May 10, 1979** Mr. Heinz To continue until the close of June 30, 1982, the existing suspension of duties on manganese ore (including ferruginous ore) and related products.	May 15, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. July 27, 1979.—Report from the Department of Commerce (no objection). Aug. 24, 1979.—Report from International Trade Commission (analysis). ***(See action on H.R. 3122)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1127 May 14, 1979 **Mr. Armstrong** To aid in the creation and expansion of American small business enterprise through enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.	May 14, 1979.—Statement of Senator Armstrong introducing this bill (Congressional Record S5804). May 18, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1132★ May 15, 1979 **Mr. Long** To authorize appropriations for the U.S. International Trade Commission and the U.S. Customs Service for fiscal year 1980, and for other purposes. (Authorizes appropriations of $16,000,000 for fiscal year 1980 for the International Trade Commission; $453,257,000 for the Customs Service; and provides that the International Trade Commission not carry out the Export-Import Bank study request until funding is authorized.) AMENDMENTS Dec. 11, 1979 No. 1 (898) (DeConcini, Chiles, Domenici, Nunn, Schmitt) Allows Federal law enforcement agencies easier access to tax information in nontax criminal cases.	May 15, 1979.—Reported favorably to the Senate (S. Rept. 96–143) as an original bill. June 6, 1980.—Indefinitely postponed. *(See also H.R. 2471 and S. 2697)*
S. 1139 May 15, 1979 **Mr. Domenici** To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income. (Exempts the interest earned by savings from taxation as long as the rate of inflation is larger than the rate of interest.)	May 15, 1979.—Statement of Senator Domenici introducing this bill (Congressional Record S5944). May 21, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1153 May 15, 1979 **Mr. Cranston** and Messrs. Javits, Kennedy, Matsunaga, Randolph, Riegle, Stafford, and Williams To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury.	May 15, 1979.—Statement of Senator Cranston introducing this bill (Congressional Record S5950). May 21, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1163 **May 16, 1979** Mr. Dole and Messrs. Bentsen, Byrd of Virginia, Cochran, Culver, Exon, Ford, Goldwater, Hatch, Hayakawa, Heflin, Helms, Hollings, Humphrey, Jepsen, Mrs. Kassebaum, Messrs. Lugar, McClure, McGovern, Melcher, Morgan, Pressler, Pryor, Schmitt, Simpson, Stone, Thurmond, Tower, Wallop, Warner, Young, and Zorinsky To repeal the carryover basis provisions added by the Tax Reform Act of 1976.	May 16, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S6092). May 22, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1166 **May 16, 1979** Mr. Bellmon and Mr. Huddleston To provide a permanent extension for the exclusion from gross income of certain amounts received under certain education programs for members of the uniformed services.	May 16, 1979.—Statement of Senator Bellmon introducing this bill (Congressional Record S6093). May 21, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1169 **May 16, 1979** Mr. DeConcini and Mr. Goldwater To provide for the continued treatment of Mexican plywood as a designated eligible article under the generalized system of preferences established by the Trade Act of 1974.	May 16, 1979.—Statement of Senator DeConcini introducing this bill (Congressional Record S6094). May 21, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Sept. 19, 1979.—Report from International Trade Commission (analysis).
S. 1180 **May 21, 1979** Mr. Leahy and Messrs. Culver and Stafford To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage bonds will not be exempt from Federal income tax.	May, 21, 1979.—Statement of Senator Leahy introducing this bill (Congressional Record S6259). May 23, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1184 May 21, 1979 Mr. Moynihan To amend title XX of the Social Security Act to increase the entitlement ceiling, and for other purposes.	May 21, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S6262). May 24, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 24, 1979.—Public hearing.
S. 1185 May 21, 1979 Mr. Ribicoff and Messrs. Bentsen, Dole, and Randolph To amend title XVIII of the Social Security Act for the purpose of including comprehensive outpatient rehabilitation services among the benefits of the medicare program.	May 21, 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S6264). May 23, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1190 May 21, 1979 Mr. Durenberger To extend for an additional period the existing tax treatment of certain activities of certain private foundations. (Excludes certain services by private foundations as trustees of trusts in which they have beneficial interests from the excise tax on self-dealing.)	May 23, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1191 May 21, 1979 Mr. Durenberger To amend the Tax Reform Act of 1969 to extend certain transitional rules for private foundations for 1 year. (Extends the effective date of certain provisions relating to the tax imposed on acts of self-dealing between certain individuals and private foundations.)	May 24, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1194 May 22, 1979 Mr. Heflin To amend the Internal Revenue Act of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.	May 22, 1979.—Statement of Senator Heflin introducing this bill (Congressional Record S6391). May 24, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 29, Mar. 4, 1980.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1200 May 22, 1979 Mr. Bayh and Messrs. Baucus, Bentsen, Cannon, Dole, Durkin, Hatfield, Huddleston, Mrs. Kassebaum, Messrs. McClure, McGovern, Matsunaga, Percy, Pressler, and Zorinsky **Alcohol Fuels Regulatory Simplification Act of 1979.** (Grants the Secretary of the Treasury the authority to waive or change regulations relating to the establishment of distilled spirits plants which produce alcohol for energy purposes.)	May 22, 1979.—Statement of Senator Bayh introducing this bill (Congressional Record S6395). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. July 31, 1979.—Favorable report from Department of the Treasury.
S. 1203 May 22, 1979 Mr. Bayh and Messrs. Biden, Boren, Bradley, Bumpers, Burdick, Cannon, Church, Cochran, Durkin, Eagleton, Goldwater, Hatfield, Heinz, Jackson, Mrs. Kassebaum, Messrs. Leahy, McClure, McGovern, Magnuson, Mathias, Melcher, Metzenbaum, Pell, Pryor, Ribicoff, Sarbanes, Sasser, Schmitt, Williams, and Zorinsky **To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease.**	May 22, 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S6405). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1204★ May 22, 1979 Mr. Ribicoff and Messrs. Baucus, Bradley, Danforth, Heinz, Javits, Mathias, Moynihan, Randolph, and Weicker **To strengthen and improve medical services to low-income children and pregnant women, and for other purposes.** (Bill: (a) replaces current program for early and periodic screening, diagnosis, and treatment with a child health assessment program; (b) establishes a minimum income level for eligibility in all States and extends coverage to children and pregnant women in two-parent families; and (c) provides financial incentives to States and health care providers to improve delivery of health care to children.) **AMENDMENTS** **Aug. 2, 1979 No. 1 (390)** (Cranston, Biden, Bradley, Chafee, Church, Culver, Hatfield, Hollings, Inouye, Javits, Kennedy, Leahy, Levin, McGovern, Matsunaga, Metzenbaum, Moynihan, Pell, Randolph, Riegle, Sarbanes, Stafford, Tsongas, Weicker, Williams) Mandates medicaid coverage of low-income women who are pregnant with their first child. **Sept. 18, 1979 No. 2 (443)** (Javits, Bayh, Burdick, Cohen, Cranston, DeConcini, Hatfield, Heinz, Hollings, Johnston, Leahy, Levin, Metzenbaum, Mathias, Morgan, Pell, Randolph, Riegle, Sarbanes, Stafford, Tsongas, Weicker, Williams) Includes coverage under the CHAP program for certain mental health services.	May 22, 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S6406). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. June 11, 1979.—Favorable report from Department of Health, Education, and Welfare. June 25, 1979.—Public hearing. July 30, 1979.—Reported favorably to the Senate (S. Rept. 96–274) with amendments which: (a) increase the ceiling on Federal funding for the medicaid programs in Puerto Rico, the Virgin Islands, and Guam, deletes the existing 50-percent limit on the Federal medical assistance percentage rate applicable to these jurisdictions, and provides for Federal matching to the new ceilings to be determined by a formula based on per capita income and extends the proposal to include the Northern Marianas; (b) make additional children eligible for medicaid coverage, increases the proportionate share of the costs of health assessments and outpatient treatment for medicaid children which is paid for by the Federal Government, provides incentives for more successful operation of health assessment and follow-up programs by the States, assures that all types of eligible health care practitioners and agencies may serve as CHAP providers for medicaid children, and (c) provide for penalties (in the form of reduced matching of administrative costs) for States which do not meet minimum performance standards in their health assessment programs (CHAP), and bonuses in the form of increased matching for medicaid administrative costs, for those that perform exceptionally well.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1206 May 22, 1979 Mr. Durkin To amend the Internal Revenue Code of 1954 to provide an increased investment credit for small hydroelectric power generation property, and for other purposes.	May 22, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S6417). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1209 May 22, 1979 Mr. Durkin To amend the Internal Revenue Code of 1954 to provide a retirement savings deduction for persons covered by pension plans.	May 22, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S6519). May 24, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
S 1210★ May 22, 1979 Mr. Durkin To amend the Internal Revenue Code of 1954 to provide an additional tax on revenues to oil producers resulting from the decontrol of domestic crude oil, and for other purposes. (Imposes upon producers of domestic crude oil and excise tax on the windfall profit from the production and sale of petroleum products. Allows income tax credits for the use of woodburning stoves, home heating oil, and hydroelectric power. Allows an income tax deduction for the purchase of hydroelectric power.)	May 22, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S6420). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. ***(See action on H.R. 3919)***
S. 1211 May 22, 1979 Mr. Cranston and Messrs. Baucus, Church, Javits, Kennedy, Randolph, Riegle, Stafford, and Williams To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women.	May 22, 1979.—Statement of Senator Cranston introducing this bill (Congressional Record S6423). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1216 **May 22, 1979** **Mr. Durkin** **To amend title IV of the Higher Education Act of 1965 to establish a system of student tuition advances to be repaid as an income tax imposed by the Internal Revenue Code of 1954, and for other purposes.**	May 22, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources. May 22, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S6433). June 5, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1230 **May 23, 1979** **Mr. Inouye and Mr. Matsunaga** **To amend the Social Security Act with respect to health programs authorized by it, and for other purposes.** (Provides for inclusion of PSRO's of dentists and other health care practitioners.)	May 23, 1989.—Statement of Senator Inouye introducing this bill (Congressional Record S6575). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1238 **May 23, 1979** **Mr. Inouye and Mr. Matsunaga** **To amend the Social Security Act to provide for the direct reimbursement of qualified psychiatric nurses under medicare and medicaid.**	May 23, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S6582). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Oct. 8, 1980.—Report from the International Trade Commission (no objection).
S. 1240 **May 23, 1979** **Mr. Long and Mr. Gravel** **To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stock ownership plans through the investment tax credit to provide a credit against tax for contributions to an employee stock ownership plan based upon wages rather than investment in equipment, and for other purposes.**	May 23, 1979.—Statement of Senator Long introducing this bill (Congressional Record S6584). June 4, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor. Dec. 4 and 5, 1979.—Public hearings.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1242 May 24, 1979 **Mr. Jepsen** To provide for automatic adjustment of deduction to individual retirement accounts, and so forth, and for other purposes.	May 24, 1979.—Statement of Senator Jepsen introducing this bill (Congressional Record S6627). June 4, 1979.—Referred to Office or Management and Budget and Department of the Treasury.
S. 1247 May 24, 1979 **Mr. Gravel and Mr. Packwood** To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.	May 24, 1979.—Statement of Senator Gravel introducing this bill (Congressional Record S6712). June 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 5, 1980.—Public hearing.
S. 1249 May 24, 1979 **Mr. Morgan and Messrs. Danforth, Hatfield, Nunn, and Riegle** To amend the Social Security Act and the Internal Revenue Code of 1954 to provide coverage under the Federal old-age, survivors, and disability insurance system for Members of Congress and employees of the legislative branch.	May 24, 1979.—Statement of Senator Morgan introducing this bill (Congressional Record S6714). June 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1254 May 24, 1979 **Mr. Bentsen and Mr. Moynihan** To amend the Internal Revenue Code of 1954 to provide that research and experimental expenditures in connection with a patent may be amortized for any period of not less than 60 months.	May 24, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S6718). June 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1255 May 24, 1979 Mr. Bentsen and Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide that net operating losses incurred by a corporation during its first 3 taxable years may be carried over to the next 10 taxable years.	May 24, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S6718). June 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1256 May 24, 1979 Mr. Bentsen and Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures.	May 24, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S6718). June 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1257 May 24, 1979 Mr. Bentsen and Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide incentives for research and development by providing an increased investment credit or the allowance of rapid amortization, and for other purposes.	May 24, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S6718). June 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1258 May 24, 1979 Mr. Cochran To correct any anomaly in the rate of duty applicable to articles of apparel in which feathers or downs are used as filling and to extend until June 30, 1984, the duty provisions applicable to crude feathers and downs.	June 4, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. July 16, 1979.—Report from the Department of Commerce. (No objection if amended.) July 31, 1979.—Report from Department of the Treasury. (Opposes sec. 1 and recommends sec. 2 be amended.) Feb. 5, 1980.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1267 June 4, 1979 Mr. Cohen To amend title XVIII of the Social Security Act to update the life safety requirements applicable to nursing homes under such title and under title XIX of such act.	June 4, 1979.—Statement of Senator Cohen introducing this bill (Congressional Record S6835). June 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1275 June 5, 1979 Mr. Bayh and Messrs. Heinz, Lugar, Metzenbaum, Randolph, and Sarbanes To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes.	June 5, 1979.—Statement of Senator Bayh introducing this bill (Congressional Record S6962). June 11, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Aug. 1, 1979.—Report from the Department of State (no objection). Feb. 5, 1980.—Public hearing.
S. 1279 June 5, 1979 Mr. Pressler To amend the Internal Revenue Code of 1954 to provide that the payment of certain dividends by a cemetery corporation shall not deny such corporation its exemption under sec. 501(c)(13) of such code.	June 5, 1979.—Statement of Senator Pressler introducing this bill (Congressional Record S6965). June 8, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1287 June 6, 1979 Mr. Goldwater and Messrs. Bayh, Danforth, DeConcini, Domenici, Durkin, Garn, Hatfield, Hayakawa, Helms, Inouye, Jepsen, Laxalt, Lugar, McClure, Mathias, Pressler, Pryor, Schmitt, Stone, Thurmond, and Young To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.	June 6, 1979.—Statement of Senator Goldwater introducing this bill (Congressional Record S7091). June 11, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1980.—Public hearings.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 1288 **June 6, 1979**

Mr. Chafee

To amend the Internal Revenue Code of 1954 to provide a more graduated tax rate for corporations.

June 6, 1979.—Statement of Senator Chafee introducing this bill (Congressional Record S7092).

June 11, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

S. 1289 **June 6, 1979**

Mr. Heinz
and Messrs. Cohen and Randolph

To amend title XVIII of the Social Security Act to eliminate discrimination with regard to coverage for treatment of mental illness under medicare and to include community mental health centers among the entities which may be qualified providers of service for medicare purposes.

June 6, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S7093).

June 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

S. 1290 **June 6, 1979**

Mr. Moynihan
and Messrs. Baker, Bellmon, Bradley, Danforth, Kennedy, Ribicoff, and Williams

To amend the Social Security Act to reform the program of aid to **families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes.**

AFDC AMENDMENTS

AMOUNT OF BENEFITS AND INCOME DISREGARDS

Establishes a national minimum payment level which, when added to food stamps, would provide purchasing power of no less than 65 percent of the poverty level.

AID TO DEPENDENT CHILDREN OF UNEMPLOYED PARENTS

Permits States to provide aid to dependent children because of the unemployment of the father and mother.

REQUIREMENT COVERAGE OF CHILD AND CERTAIN ADULTS

Provides coverage for families with dependent children because of the unemployment of a parent, for pregnant women who would not otherwise be eligible for AFDC until the birth of the child, for children who meet the statutory definition of dependent child, and for both parents in incapacity and unemployment cases.

June 6, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S7095).

June 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

July 25, 1979.—**Favorable report from the Office of Management** and Budget.

July 30, 1979.—Favorable report from the Department of Health, Education, and Welfare.

S. 1290—Continued

AFDC AMENDMENTS—Continued

FOOD STAMP PROGRAM

Sets out in detail the definition of income and resources.

FISCAL RELIEF FOR STATES

Reduces States costs for AFDC benefits by 10 percent and guarantees that States, for the next 5 years, would spend no more than 95 percent of the amount spent in fiscal year 1979, indexed to reflect changes in the CPI.

SSI AMENDMENTS

Replaces food stamps with an additional cash payment for certain SSI recipients;

Denies eligibility for SSI and medicaid, for a specified period of time when an individual disposes of resources having an uncompensated value in excess of $3,000 with 2 years of application;

Provides for the adjustment of an initial retroactive OASDI payment to reimburse the SSI program for benefits paid during the period of the OASDI determination; and

Provides for the determination of SSI eligibility and benefit amount on a retrospective basis.

ADDITIONAL AMENDMENTS TO PUBLIC ASSISTANCE PROGRAMS

Includes limits on the time within which a State must file claims for Federal reimbursement, amendments to the financing provisions applicable to the territories, amendment to the Immigration and Nationality Act to require legally enforceable support agreements for certain aliens (other than refugees) entering the United States, in order to reduce the likelihood of their dependency upon State and Federal welfare programs, and amendments to the Social Security Act and Internal Revenue Code to assure the availability of carefully limited income information, with appropriate safeguards and penalties for misuse, to this department and to State agencies administering welfare programs.

S. 1292 **June 7, 1979**

Mr. Bentsen

To amend the Internal Revenue Code of 1954 with respect to punitive damages received by private litigants in antitrust actions.

(Provides that gross income does not include any punitive damages received or accrued by the taxpayer as a result of any antitrust civil action to which the taxpayer is a party.)

June 12, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1295 June 7, 1979 Mr. Baucus and Messrs. Bayh, Bradley, Cohen, Inouye, Javits, Levin, McGovern, Magnuson, Moynihan, Pressler, Pryor, Randolph, Ribicoff, Roth, Simpson, and Tsongas To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare.	June 7, 1979.—Statement of Senator Baucus introducing this bill (Congressional Record S7195). June 21, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1320 June 12, 1979 Mr. McClure To amend the Internal Revenue Code of 1954 to allow a credit against income tax for the purchase of an electric vehicle or for converting a vehicle powered by an internal combustion engine to electric power.	June 12, 1979.—Statement of Senator McClure introducing this bill (Congressional Record S7442). June 18, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1345 June 14, 1979 Mr. Javits and Messrs. Danforth and Mathias To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures.	June 14, 1979.—Statement of Senator Javits introducing this bill (Congressional Record S7722). June 20, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1352 June 14, 1979 Mr. Gravel To provide that the Internal Revenue may not implement certain rules regulating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determinations.	June 14, 1979.—Statement of Senator Gravel introducing this bill (Congressional Record S7736). June 19, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1368 **June 18, 1979** **Mr. Zorinsky** **To permit the importation of a leopard skin.**	**June 21, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and State.**
S. 1372 **June 19, 1979** Mr. Cochran and Messrs. Helms and Talmadge **To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services.**	**June 20, 1979.—Referred to Office of Management and Budget and Department of the Treasury.** June 21, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1376★ **June 19, 1979** **Mr. Long** and Messrs. Baucus, Bentsen, Boren, Bradley, Chafee, Danforth, Dole, Durenberger, Gravel, Heinz, Javits, Jepsen, Matsunaga, Morgan, Moynihan, Packwood, Ribicoff, and Roth **To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes.**	**June 19, 1979.—Statement of Senator Long introducing this bill (Congressional Record S8005).** July 2, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Department of the Treasury, State, Commerce, Agriculture, and Labor. **July 10 and 11, 1979.—Public hearings.** ***(See action on H.R. 4537)***
S. 1382 **June 20, 1979** **Mr. Long** and Messrs. Armstrong, Boren, Dole, Hayakawa, Nunn, Packwood, Schweiker, and Talmadge **To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program.**	**June 20, 1979.—Statement of Senator Long introducing this bill (Congressional Record S8155).** **July 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.**

S. 1382—Continued

SUMMARY OF BILL

1. Beginning with Fiscal Year 1981, a Federal block grant system will replace the current open-ended Federal matching of the State costs for aid to families with dependent children (AFDC).

2. The Federal block grant will be:

   (a) A fixed amount based on the AFDC funds the State received in Fiscal Year 1979, plus;

   (b) To all States a portion of $1 billion in fiscal relief allocated on the basis of the State's population, plus; and

   (c) To the 17 States with the lowest average per capita income, a portion of $400 million, distributed on the basis of a formula that factors in their average per capita income and population, to be used solely to increase the basic AFDC benefit.

3. The Federal block grant will be:

   (a) Adjusted automatically so that the States will not have to bear the entire cost of inflation;

   (b) Adjusted automatically when State population changes; and

   (c) Temporarily augmented if the State experiences very high unemployment.

4. The block grant may be used for social welfare purposes. Savings resulting from better administration, reduction in fraud and error, successful placement of welfare recipients in employment and other improvements will be wholly retained by the States and may be used to reduce State welfare costs and improve benefits for the truly needy.

5. The States will be permitted complete discretion to require work as a condition of AFDC eligibility.

6. A five-year, eight-State demonstration project will be established to test the State's ability to create their own family welfare program as an alternative to AFDC without regard to Federal requirements and limitations. The eight States participating shall include Pennsylvania (to assure the inclusion of at least one Northern industrial State), Mississippi (to assure the inclusion of at least one Southern rural State), and six additional States to be selected by lot from among States desiring to participate.

7. Beginning in Fiscal Year 1986, the block grant, after adjustments for inflation, population changes, and high unemployment, will be reduced each year by 2 percent. This permits the Federal budget to share the States' anticipated reductions in waste.

S. 1384 **June 21, 1979**

Mr. Hatfield
and Messrs. Armstrong, Cranston, Levin. McGovern, Melcher, Nunn, Riegle, Stevens, and Stewart

To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations.

June 21, 1979.—Statement of Senator Hatfield introducing this bill (Congressional Record S8250).

July 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

Apr. 25, 1980.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1387 **June 21, 1979** Mr. Cohen To amend title XVIII of the Social Security Act to update the life safety requirements applicable to nursing homes under such title and under title XIX of such act.	July 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1394 **June 25, 1979** Mr. Humphrey and Messrs. Durkin and Tower To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.	June 25, 1979.—Statement of Senator Humphrey introducing this bill (Congressional Record S8411). July 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
S. 1396 **June 25, 1979** Mr. Hatfield To modify and improve the financial incentives provided in part D of title IV of the Social Security Act with respect to State programs established under such part for the collection of support obligations assigned under part A of such title.	June 25, 1979.—Statement of Senator Hatfield introducing this bill (Congressional Record S8413). July 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1402 **June 25, 1979** Mr. Riegle To amend title XVI of the Social Security Act to provide an increase in SSI benefits, and for other purposes. (Raises the monthly Federal SSI benefit from $189.40 for an individual to $333.30 and from $283.10 for a couple to $458.30.)	June 25, 1979.—Statement of Senator Riegle introducing this bill (Congressional Record S8438). July 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1412 **June 26, 1979** Mr. Bellmon To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions of real property for conservation purposes. (Allows a landowner to donate land for conservation purposes, retain the mineral rights, and still receive a tax deduction equal to the fair market value of the property.)	June 26, 1979.—Statement of Senator Bellmon introducing this bill (Congressional Record S8555). July 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1418 **June 27, 1979** Mr. Jepsen and Messrs. Goldwater, Schmitt, and Thurmond To amend title II of the Social Security Act to provide that deductions from benefits on account of excess earnings shall not be applicable in the case of social security beneficiaries who have attained age 65. (Repeals the earnings limitation on social security beneficiaries age 65 and over.)	June 27, 1979.—Statement of Senator Jepsen introducing this bill (Congressional Record S8665). July 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 12, 1980.—Adverse report from the Department of Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1980.—Public hearings. Apr. 14, 1980.—Adverse report from the Office of Management and Budget.
S. 1426 **June 27, 1979** Mr. Dole To amend the Internal Revenue Code of 1954 to allow a deduction to enlisted members of the Armed Forces not entitled to severance pay on their involuntary release from the Armed Forces, and for other purposes.	June 27, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S8678). July 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.
S. 1428 **June 27, 1979** Mr. Cranston and Mr. Simpson To amend the Internal Revenue Code of 1954 to allow certain individuals who are participants in employer pension plans a deduction for their contributions to such plans or for their contributions to individual retirement savings plans.	June 27, 1979.—Statement of Senator Cranston introducing this bill (Congressional Record S8682). July 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1430 **June 27, 1979** Mr. Dole and Mr. Thurmond To extend and improve title V of the Social Security Act. (Bill: (a) includes all mothers and their children; (b) provides added funding, 75 percent Federal, 25 percent State; and (c) establishes a National Office of Maternal and Child Health in Department of Health, Education, and Welfare.)	June 27, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S8683). July 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1435 **June 27, 1979** Mr. Nelson and Messrs. Armstrong, Baker, Baucus, Boren, Boschwitz, Cannon, Cochran, Cohen, Cranston, Danforth, DeConcini, Durkin. Eagleton, Exon, Ford, Gravel, Hart, Hatch, Hayakawa, Heflin, Heinz, Hollings, Huddleston, Inouye, Jepsen, Leahy, Lugar, McClure, McGovern, Mathias, Matsunaga, Moynihan, Pressler, Pryor, Randolph, Schweiker, Simpson, Stewart, Stone, Talmadge, Thurmond, Tower, Wallop, Weicker, Williams, Young, and Zorinsky To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities. (Allows businesses to write off their investments in cars and light trucks over 3 years; equipment and machinery over 5 years; and commercial buildings over 10 years.)	June 27, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S8695). July 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 22, 1979, and Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 1444 **June 27, 1979** Mr. Baucus and Messrs. Boran, Cannon, DeConcini, Domenici, Durenberger, Ford, Goldwater, Jepsen, Laxalt, and Leahy To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes.	June 27, 1979.—Referred to the Committee on Finance and if and when reported, to the Committee on the Judiciary to consider title II for not to exceed 45 days. June 27, 1979.—Statement of Senator Baucus introducing this bill (Congressional Record S8712). July 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury. July 19, 1979.—Public hearing.
S. 1467 **July 9, 1979** Mr. Dole and Messrs. Boren, Danforth, Packwood, Talmadge, and Wallop To amend the Internal Revenue Code of 1954 to provide that the retirement-replacement-betterment method of accounting for property used by a common carrier (including a railroad switching company or a terminal company) is an acceptable method for determining depreciation allowances for income tax purposes.	July 16, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 22, 1979.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1475 **July 10, 1979** Mr. Bentsen and Mr. Hollings To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the creation and growth of new and innovative firms. (Bill: (a) provides favorable tax treatment to venture capital stock; (b) provides that stock option incentives be made available for venture capital stock; (c) increases the net operating loss carry-forward to 10 years for new firms; and (d) repeals the limitation on investment interest deductions.)	July 10, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S9131). July 17, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1480★ **Oct. 1, 1980** Mr. Culver and Messrs. Bradley, Burdick, Chafee, Cohen, Durkin, Heinz, Hatfield, Huddleston, Inouye, Javits, Kennedy, Leahy, Levin, Mathias, Mitchell, Moynihan, Muskie, Pell, Randolph, Riegle, Schweiker, Stafford, Tsongas, and Williams To provide for liability, compensation, cleanup, and emergency response for hazardous substances released into the environment and the cleanup of inactive hazardous waste disposal sites. (Section 5, within the Finance Committee's jurisdiction, establishes a $4.085 billion Hazardous Substance Response Fund in the U.S. Treasury administered by the President and the Secretary of the Treasury, and financed by industry fees, appropriations, recovered moneys, transfer of Clean Water Act funds, and interest from investing any moneys not required to meet potential immediate obligations of the fund. The fees may not exceed $250 million in fiscal year 1981, $525 million in fiscal year 1982, and $700 million in fiscal years 1983 through 1986. Appropriations in each of the corresponding years are limited to $35 million, $75 million, and $100 million.)	July 11, 1980.—Reported favorably by the Committee on Environment and Public Works with amendments (S. Rept. 96-848). Sept. 11 and 12, 1980.—Finance Committee public hearings. Oct. 1, 1980.—Referred to the Committee on Finance to consider sec. 5, with instructions to report back no later than Nov. 21, 1980. Oct. 22, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. Nov. 18, 1980.—Reported favorably to the Senate without amendment (no written report). *(See H.R. 7020)*
S. 1481 **July 11, 1979** Mr. Weicker To amend the Internal Revenue code of 1954 to provide a credit against tax for investment in small business participating debentures, and to provide additional tax incentives for the issuance of such debentures.	July 11, 1979.—Statement of Senator Weicker introducing this bill (Congressional Record S9180). July 17, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 1483 **July 12, 1979** Mr. Jepsen To amend the Internal Revenue Code of 1954 to increase and index the amount which may be excluded from taxable gifts each calendar year.	July 12, 1979.—Statement of Senator Jepsen introducing this bill (Congressional Record S9250). July 17, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1485 **July 12, 1979** Mr. Durenberger and Mr. Cohen To amend the Internal Revenue Code of 1954 and the Social Security Act to encourage competition in the health insurance industry, to encourage the provision of catastrophic health insurance by employers and for other purposes.	July 12, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S9252). July 20, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1488 **July 12, 1979** Mr. Nelson and Messrs. Boren, Cochran, and Melcher To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income. (Allows any interest earned from savings accounts in excess of the previous years to be tax free up to a total of $500 ($1,000 for joint returns).) **AMENDMENTS** **Oct. 24, 1979 No. 1 (554)** (Nelson) Clarifies types of accounts from which interest received would be exempt from taxation, and corrects a typographical error.	July 12, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S9284). July 17, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing.
S. 1498 **July 12, 1979** Mr. Matsunaga To amend title II of the Social Security Act to provide an alternative retirement test for certain individuals receiving self-employment income substantially attributable to their activities in a preceding taxable year. (Modifies the Social Security retirement test (under which benefits are reduced because of excess earnings) by not counting certain earnings of self-employed persons if those earnings are substantially based on work performed in prior years.)	July 12, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S9296). July 17, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1980.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1502 **July 12, 1979** Mr. Matsunaga To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.	July 12, 1979.—Statement Matsunaga introducing this bill (Congressional Record S9302). July 20, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, and State. Aug. 17, 1979.—Favorable report from the Department of State.
S. 1505 **July 13, 1979** Mr. Cochran and Messrs. Hatch and Tower To amend the Internal Revenue Code of 1954 to provide that the amount of a deduction in the case of a disaster loss shall be increased by an amount computed with regard to the replacement cost of property lost in a disaster. (Allows an individual or business to claim as a deduction from income, the replacement cost of property lost in a Presidentially declared disaster.)	July 13, 1979.—Statement of Senator Cochran introducing this bill (Congressional Record S9413). July 18, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1514 **July 13, 1979** Mr. Byrd of Virginia To amend the Internal Revenue Code of 1954 with respect to interest on certain government obligations the proceeds of which are to be used to provide solid waste disposal facilities. (Bill: (a) provides that industrial development bonds issued by tax-exempt State and political subdivision may be used as a means of financing solid waste disposal facilities where stream or electric energy produced at such facilities are sold to and used by the Federal Government; and (b) that tax-exempt industrial development bonds may be used to fund facilities which combine both solid waste disposal and energy production.)	July 13, 1979.—Statement of Senator Byrd introducing this bill (Congressional Record S9429). July 17, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Sept. 17, 1979.—Public hearing.

S. 1517 **July 13, 1979**

Mr. Dole

To amend the Internal Revenue Code of 1954 to impose an energy development surtax on the net taxable oil income from domestic crude oil.

Summary of Bill

IMPOSITION OF TAX

The Energy Development Surtax is imposed on the first seller of taxable crude oil removed from a domestic lease.

RATE OF SURTAX

A surtax shall be imposed in the amount of 80 percent of the net taxable oil income.

NET TAXABLE OIL INCOME

Net taxable oil income is the gross income from the sale of all taxable crude oil reduced by the "small producers exemption," the "pre-decontrol price deduction," and the "proportionate production expenses" of the first seller.

The small producers exemption is equal to the total price on the lowest priced 3,000 barrels per day of crude oil during the taxable year. The small producers exemption must be allocated among related parties.

The "pre-decontrol price deduction" is an amount equal to the income which would have been received by the first seller if the oil was sold at its pre-decontrol price on May 31, 1979, adjusted monthly for inflation.

The "proportionate production expenses" is an amount of qualified production expenses multiplied by the ratio of the gross income from the first sale of oil over the per-decontrol price deduction. Qualified production expenses include amounts paid or incurred by the first seller, including operating and maintenance expenses, general and administrative costs, taxes, and well workovers.

PRODUCTION INCENTIVE CREDIT

A "production incentive credit" for qualified domestic exploration and development of oil and gas may be used to offset the amount of the energy surtax. The production incentive credit is an amount equal to one-third of the "qualified development costs" over the "production base." Qualified development costs included intangible drilling expenses, geological and geophysical costs, expenditures for the construction of depreciable assets used from the development of oil and oil shale, expenditures for lease equipment and other costs for drilling and equipping wells. The production base is the average of the highest three out of the last five taxable years preceding the year for which the base determination is being made. The taxpayer incalculating the production base shall include only one-half of his qualified development costs for exploration and development of certain Alaskan oil and crude oil from the Continental Shelf areas.

PRODUCTION INCENTIVE CREDIT CARRYOVER

If the production incentive credit exceeds the Energy Development Surtax in any one taxable year, one-half of the credit can be carried forward into the next taxable year.

The payment and the filing of the return for the Energy Development Surtax shall be not later that the 15th day of the third month following the close of the taxable period.

July 13, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S9430).

July 20, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1517—Continued **Summary of Bill—Continued** DEDUCTIBILITY OF SURTAX Any surtax paid shall be allowed as a deduction from the gross income of the taxpayer. EXPIRATION OF SURTAX The Energy Development Surtax will expire in five years.	
S. 1520 **July 16, 1979** Mr. Bayh To amend the Internal Revenue Code of 1954 to make certain technical corrections with respect to the treatment of gasoline mixed with alcohol. (Provides a refund of the 4-cent excise tax on gas purchased after Jan. 1, 1979, to produce gasohol.)	July 16, 1979.—Statement of Senator Bayh introducing this bill (Congressional Record S9519). July 20, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1530 **July 17, 1979** Mr. Ribicoff and Messrs. Bentsen, Boren, Bradley, Chafee, Chiles, Church, Cohen, Cranston, Danforth, Durenberger, Glenn, Heinz, Javits, Kennedy, Metzenbaum, Moynihan, Nelson, Packwood, Pell, Randolph, Riegle, Stafford, and Williams To change the method of medicare reimburement for health maintenance organizations.	July 17, 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S9650). July 20, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. July 30, 1979.—Favorable report from the Department of Health, Education, and Welfare. Oct. 5, 1979.—Favorable report from the Office of Management and Budget.
S. 1531 **July 17, 1979** Mr. Moynihan To extend for 4 years the existing suspension of duty on crude feathers and down. (Continues until June 30, 1983, the existing suspension of duty.)	July 17, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S9656). July 20, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture.
S. 1536★ **July 18, 1979** Mr. Heinz For the relief of the Chinese Cultural and Community Center, Philadelphia, Pa. (Permits the duty free entry of the number of tiles purchased for the renovation of the roof of the center.)	Nov. 2, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Nov. 16, 1979.—Report from U.S. International Trade Commission (analysis). Nov. 26, 1979.—Report from Department of State (defers to other agencies). ***(See action on H.R. 3122)***

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1541 July 19, 1979 Mr. Domenici and Mr. Burdick To amend the Social Security Act to provide reimbursement to States at a level of 90 percent for the administrative costs they occur in implementing the Indian Health Care Improvement Act.	July 19, 1979.—Statement of Senator Domenici introducing this bill (Congressional Record S9895). July 23, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1542 July 19, 1979 Mr. Percy To amend the Internal Revenue Code of 1954 to provide for a $100 exclusion of interest from gross income and to increase the amount of the dividend exclusion and provide an additional interest exclusion if the dividends and interest are reinvested. (Provides a $100 exclusion for interest earned from a savings account and allows an additional exclusion for dividends and interest up to $400 to the extent that the interest and dividends are reinvested during the tax year.)	July 19, 1979.—Statement of Senator Percy introducing this bill (Congressional Record S9895). July 25, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1543 July 19, 1979 Mr. Nelson and Messrs. Armstrong, Bentsen, Domenici, Helms, Hollings, Humphrey, Leahy, Mathias, Packwood, Schmitt, Thurmond, Tower, and Wallop Relating to tax treatment of qualified dividend reinvestment plans. (Excludes from gross income the value of stock received under qualified dividend reinvestment plans.)	July 19, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S9896). July 25, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing.
S. 1547 July 20, 1979 Mr. DeConcini To amend the Internal Revenue Code of 1954 to include evaporative cooling devices among items for which the residential energy credit is allowed.	July 20, 1979.—Statement of Senator DeConcini introducing this bill (Congressional Record S1099). July 25, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1549★ July 20, 1979 Mr. Boren and Messrs. Bellmon, Culver, Danforth, Durenberger, Nelson, and Percy To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code.	July 25, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Nov. 7, 1979.—Public hearing. *(See action on H.R. 1212)*

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1554 **July 21, 1979** Mr. Durkin To amend title II of the Social Security Act to provide that renewal commission, received by a retired insurance agent from insurance policies which were sold by him before his retirement, shall not be taken in account in determining his net earnings from self-employment for purposes of the earnings test.	July 21, 1979.—Statement by Senator Durkin introducing this bill (Congressional Record S10221). July 25, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1980.—Public hearings.
S. 1562 **July 23, 1979** Mr. Cohen To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.	July 23, 1979.—Statement of Senator Cohen introducing this bill (Congressional Record S10393).
S. 1565 **July 24, 1979** Mr. Bellmon To amend the Internal Revenue Code of 1954 to provide for the withholding of tax on dividends and interest.	July 24, 1979.—Statement of Senator Bellmon introducing this bill (Congressional Record S10472). Aug. 1, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1571★ **July 25, 1979** Mr. Packwood and Messrs. Baucus, Danforth, Durenberger, Matsunaga, and Ribicoff To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas. (Bill: (a) allows a taxpayer to take a tax credit for the installation of alternative energy equipment installed in rental residential property; (b) allows a builder to take a tax credit for installation of energy saving equipment; (c) allows a taxpayer to take a tax credit for the leasing of energy-saving equipment;	July 25, 1979.—Statement of Senator Packwood introducing this bill (Congressional Record S10541). Aug. 3, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. ***(See action on H.R. 3919)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1571★—Continued (d) allows the prorating of the energy tax credit among joint ventures; (e) makes the energy credit available against taxes paid the previous year; (f) allows homeowners a tax credit for investments in photovoltaics; (g) makes the drilling of the well for geothermal resources eligible for the energy tax credit; (h) provides energy tax credit for business; (i) provides a 30 percent tax credit for all solar, wind, and geothermal applications; (j) includes hydroelectricity as an "alternative energy property"; (k) extends the energy tax credit to utilities and others for the installation of all wind and solar equipment; (l) extends the energy tax credit to utilities and industries for the purchase and installation of generation equipment; (m) makes heat pumps eligible for the residential conservation credit and the energy tax credit for business; (n) provides tax credits for increased alcohol content in gasohol; (o) provides an investment tax credit for van pooling by third parties or owner-operators; and (p) provides an effective date of July 20, 1979.)	
S. 1579 July 26, 1979 Mr. Boren and Messrs. Armstrong, Long, and McClure To amend title IV of the Social Security Act to provide for a demonstration program of block grants to States in lieu of Federal matching for aid to to families with dependent children.	July 26, 1979.—Statement of Senator Boren introducing this bill (Congressional Record S10658). July 31, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1582 July 26, 1979 Mr. Cannon (by request) Airport and Airway Revenue Act of 1979.	July 26, 1979.—Statement of Senator Cannon introducing this bill (Congressional Record S10660). Aug. 3, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.
S. 1587★ July 26, 1979 Mr. McClure and Messrs. Lugar and Young To provide economic incentives for the production of alcohol fuels and for the construction and operation of alcohol fuel production facilities; to establish a system to assure a constant supply of stock for the operation of such production facilities; to encourage and promote alcohol fuels, alcohol fuel blends and related research, and for other purposes.	July 26, 1979.—Statement of Senator McClure introducing this bill (Congressional Record S10660). Aug. 3, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. *(See action on H.R. 3919)*

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1590 **July 26, 1979** **Mr. Schweiker** and Messrs. Bellmon, Cohen, Hatch, Laxalt, Schmitt, and Thurmond To amend the Public Health Service Act and the Internal Revenue Code of 1954 to provide for comprehensive health care reform, and for other purposes.	July 26, 1979.—Jointly referred to Committees on Finance and Human Resources. July 26, 1979.—Statement of Senator Schweiker introducing this bill (Congressional Record S10664). Aug. 1, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Oct. 23, 1979.—Report from the Department of Health, Education, and Welfare (prefers S. 1812).
S. 1591 **July 27, 1979** Mr. Stone To amend the Internal Revenue Code of 1954 to deduct separately-tested State and local utility taxes on amounts paid for heating and cooling their homes, whether or not they itemize deductions.	July 27, 1989.—Statement of Senator Stone introducing this bill (Congressional Record S10762). Aug. 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1597 **July 30, 1979** Mr. Danforth and Messrs. Armstrong, Baker, Bellmon, Boschwitz, Chafee, Cochran, Cohen, Dole, Domenici, Durenberger, Garn, Goldwater, Hatch, Hatfield, Hayakawa, Heinz, Helms, Humphrey, Javits, Jepsen, Mrs. Kassebaum, Laxalt, Lugar, McClure, Mathias, Packwood, Percy, Pressler, Roth, Schmitt, Schweiker, Simpson, Stafford, Stevens, Thurmond, Tower, Wallop, Warner, Weicker, and Young To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment.	July 30, 1979.—Statement of Senator Danforth introducing this bill (Congressional Record S10798). Aug. 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1598 **July 30, 1979** Mr. Nelson and Messrs. Baucus, Boschwitz, Bellmon, Bentsen, Bradley, Chiles, Cochran, Cohen, Cranston, Danforth, DeConcini, Dole, Domenici, Durenberger, Eagleton, Exon, Ford, Goldwater, Gravel, Hart, Hatch, Hatfield, Hayakawa, Hollings, Huddleston, Humphrey, Javits, Leahy, Levin, Lugar, McGovern, Moynihan, Nunn, Packwood, Pressler, Randolph, Roth, Sarbanes, Sasser, Schmitt, Simpson, Stevens, Stewart, Stone, Talmadge, Thurmond, Williams, and Zorinsky Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act.	July 30, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S10844). Aug. 1, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1614 **Aug. 1, 1979** Mr. Bentsen To amend the Internal Revenue Code of 1954 to exempt holdings on independent local newspapers from taxes on excess business holdings of private foundations.	Aug. 1, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S11188). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 24, 1980.—Public hearing.
S. 1619 **Aug. 1, 1979** Mr. Mathias To amend the Internal Revenue Code of 1954 to provide that motion picture films and video tapes which are produced for sale or rent as training films are to be treated as educational films for purposes of the investment credit.	Aug. 1, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S11190). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1620 **Aug. 1, 1979** Mr. Mathias To amend the Internal Revenue Code of 1954 to increase the dividend exclusion from $100 to $1,000.	Aug. 1, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S11191). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1621 **Aug. 1, 1979** Mr. Mathias To amend the Internal Revenue Code of 1954 to allow a credit to investors purchasing bonds the proceeds of which are to be used to acquire new sec. 38 equipment.	Aug. 1, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S11191). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1622 **Aug. 1, 1979** **Mr. Mathias** **To amend the Internal Revenue Code of 1954 to allow a credit against tax to individuals in respect of their acquisitions of stock traded on an established market.**	**Aug. 1, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S11191).** Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1623 **Aug. 1, 1979** Mr. Mathias To amend the Internal Revenue Code of 1954 to provide an inflation adjustment in the determination of capital gains and losses of individuals.	Aug. 1, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S11191). **Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.**
S. 1628★ Aug. 1, 1979 Mr. Hart To impose a windfall profit tax on domestic crude oil.	Aug. 1, 1979.—Statement of Senator Hart introducing this bill (Congressional Record S11193). Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. ***(See action on H.R. 3919)***
S. 1630 **Aug. 2, 1979** Mr. Inouye and Messrs. Cannon, Culver, Laxalt, Pressler, Stevens, Stone, Tower, and Weicker To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund.	Aug. 2, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S11422). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1633 **Aug. 2, 1979** Mr. Heinz To amend the Internal Revenue Code of 1954 to allow a credit against tax to public utilities and other taxpayers which provide electrical energy, gas, wood, coal, or home heating oil at reduced costs to households of low-income elderly or disabled individuals.	Aug. 2, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S11434). Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1638 Aug. 2, 1979 Mr. Roth and Messrs. Durenberger, Heinz, Lugar, Matsunaga, and Melcher To amend the Internal Revenue Code of 1954 to provide for the amortization of startup expenditures paid or incurred in starting a new trade or business.	Aug. 2, 1979.—Statement of Senator Roth introducing this bill (Congressional Record S11438). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing.
S. 1643 **Aug. 2, 1979** Mr. Durenberger and Mr. Hatfield To amend title II of the Social Security Act to provide better work incentives in the disability insurance program, and for other purposes.	Aug. 2, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S11443). Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1645 **Aug. 2, 1979** Mr. Hayakawa and Messrs. Goldwater, Simpson, and Thurmond To amend the Internal Revenue Code of 1954 to permit a credit for interest received on savings.	Aug. 2, 1979.—Statement of Senator Hayakawa introducing this bill (Congressional Record S11449). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1648 **Aug. 2, 1979** **Mr. Cannon** and Messrs. Goldwater, Inouye, Packwood, and Schmitt To provide for the modification of airport and airway user taxes, and for other purposes. (Reduces the airline ticket tax to 2 percent and changes the general aviation fuel tax from 7 cents per gallon to 6 percent of fuel sales.)	Aug. 2, 1979.—Statement of Senator Cannon introducing this bill (Congressional Record S11451). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1657 **Aug. 2, 1979** **Mr. Levin** and Mr. Leahy To amend title XVI of the Social Security Act to remove certain work disincentives, and for other purposes. (Increases the "substantial gainful activity" (SGA) earnings limit to $481 foir disabled individuals under SSI with no excludable "impairment related work expenses".)	Aug. 2, 1979.—Statement of Senator Levin introducing this bill (Congressional Record S11482). Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1659 **Aug. 2, 1979** **Mr. Wallop** and Messrs. Bentsen, Danforth, Hatch, Moynihan, Schmitt, and Talmadge To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition.	Aug. 2, 1979.—Statement of Senator Wallop introducing this bill (Congressional Record S11487). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1661 **Aug. 2, 1979** **Mr. Levin** To amend title IV of the Social Security Act to provide for a program of adoption assistance. (Provides a subsidy to parents adopting a child with "special needs".)	Aug. 2, 1979.—Statement of Senator Levin introducing this bill (Congressional Record S11492). Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 24, 1979.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1662 **Aug. 2, 1979** **Mr. Chiles** **and Messrs. Melcher and Pryor** To amend title XI of the Social Security Act to authorize civil monetary penalties for certain fraudulent activities in the medicare and medicaid programs, and for other purposes.	Aug. 2, 1979.—Statement of Senator Chiles introducing this bill (Congressional Record S11493). **Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.** Oct. 1, 1979.—Favorable report from the Department of Health, Education, and Welfare.
S. 1663 **Aug. 2, 1979** Mr. Stevenson To encourage exports by providing for the licensing of export trading companies by the Secretary of Commerce, and by otherwise facilitating their formation and operation.	Aug. 2, 1979.—Jointly referred to Committees on Finance and Banking, Housing, and Urban affairs. Aug. 2. 1979.—Statement of Senator Stevenson introducing this bill (Congressional Record S11493). **Sept. 10, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture.** Oct. 23, 1979.—Statement of Under Secretary of Commerce before the International Finance Subcommittee of the Senate Committee on Banking, Housing, and Urban Affairs submitted in lieu of a report on S. 1663. Feb. 8, 1980.—Adverse report from the Department of the Treasury.
S. 1664 **Aug. 2, 1979** **Mr. Ribicoff** **and Messrs. Chafee, Dole, Javits, Moynihan, Pell, and Tsongas** To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products. **(Provides a tax credit for residential users of refined petroleum products.)**	Aug. 2. 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S11497). **Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.**
S. 1669 **Aug. 3, 1979** Mr. Talmadge **Relating to Federal payments with respect to expenditures for the operation of State plans for child support established pursuant to title IV–D of the Social Security Act.** **(Prohibits payments to a State under part D (Child Support and Establishment of Paternity) of title IV of the Social Security Act unless the State submits a report as to its previous expenditures under such part. Stipulates that payments to a State under part A (Aid to Families with Dependent Children) of title IV shall be reduced by such amount as is necessary to provide the "appropriate reimbursement of the Federal Government" required of a State under part D out of that portion of child support obligations retained by it pursuant to part D.)**	**Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1670 **Aug. 3, 1979** Mr. Talmadge To amend title IV of the Social Security Act to provide for more effective implementation of the work and training requirements under AFDC programs. (Revises the eligibility criteria with respect to certain working, training, and income requirements. States that in determining the amount of a State's expenditures under part A with respect to certain social and supportive services the fair and reasonable value of goods and services furnished in kind from the State shall be included.)	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1671 **Aug. 3, 1979** Mr. Talmadge To amend title IV–A of the Social Security Act to provide an incentive for recipients of aid, under AFDC programs to report earned income. (Requires a State, when determining need based on income, to include the earned income of dependent children which is normally disregarded if the income of such children is not reported in a timely fashion.)	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1672 **Aug. 3, 1979** Mr. Talmadge To amend title IV–A of the Social Security Act to provide additional Federal funding under AFDC programs for certain mechanized claims processing and information retrieval system.	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1673 **Aug. 3, 1979** Mr. Talmadge To amend title IV–A of the Social Security Act to provide 75 percent Federal matching in expenditures incurred by separate fraud units in investigating and prosecuting cases of fraud under State AFDC plans.	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1674 **Aug. 3, 1979** Mr. Talmadge To amend provisions of title IV–A of the Social Security Act which relate to safeguards restricting disclosure of certain information under AFDC programs. **(Requires a State to provide safeguards which restrict the use or disclosure of information collected in connection with any audit or similar activity under specified titles of the Social Security Act.)**	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1675 **Aug. 3, 1979** Mr. Talmadge To amend title IV–D of the Social Security Act so as to provide increased Federal matching for computer systems under State child support and establishment of paternity programs.	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1676 **Aug. 3, 1979** Mr. Talmadge To amend title IV–D of the Social Security Act to authorize Federal financial participation in court expenses attributable to the performance of services directly related to the operation of a State plan for child support established pursuant to such title.	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1677 **Aug. 3, 1979** Mr. Talmadge **To amend title IV–D of the Social Security Act to authorize use of Internal Revenue Service to collect child support for non-AFDC families.**	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1678 **Aug. 3, 1979** Mr. Talmadge To amend title IV-D of the Social Security Act and appropriate provisions of the Internal Revenue Code of 1954 so as more adequately to provide access to wage information for purposes of carrying out State plans for child support approved under such title.	Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1683 **Aug. 3, 1979** Mr. Hatch and Messrs. Cochran, Domenici, Schmitt, and Thurmond To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000.	Aug. 3, 1979.—Statement of Senator Hatch introducing this bill (Congressional Record S11667). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1688 **Aug. 3, 1979** Mr. Mathias and Messrs. Huddleston, Javits, Morgan, Nelson, Talmadge, and Wallop To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.	Aug. 3, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S11675). Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and State. June 24, 1980.—Public hearing.
S. 1691 **Aug. 3, 1979** Mr. Kennedy To provide for improvements in the structure and administration of Federal tax courts, and for other purposes.	Aug. 3, 1979.—Reported favorably to the Senate by the Senate Judiciary Committee (S. Rept. 96-306) and referred to Finance Committee until not later than Dec. 31, 1979. Aug. 3, 1979.—Statement of Senator Kennedy introducing this bill (Congressional Record S11676). Nov. 2, 1979.—Public hearing. Dec. 11, 1979.—Period of referral to Finance extended to Mar. 31, 1980. Mar. 28, 1980.—Deadline for the Finance Committee to report bill **rescinded.**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1694★ **Aug. 3, 1979** Mr. Dole and Messrs. Cohen and Javits To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $50,000.	Aug. 3, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S11678). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury. ***(See action on H.R. 5224)***
S. 1695 **Aug. 3, 1979** Mr. Nelson For the relief of Fred L. Timm and Leona M. Timm. (Provides that Fred and Leona Timm may file a claim for credit of any overpayment of Federal income taxes paid for the taxable years ending in 1965 and 1966.)	Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1697 **Aug. 3, 1979** Mr. Weicker To amend the Internal Revenue Code of 1954 to permit a credit, or exclusion from tax, for interest received on savings in residential finance institutions.	Aug. 3, 1979.—Statement of Senator Weicker introducing this bill (Congressional Record S11680). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1703 **Aug. 3, 1979** Mr. Chafee and Messrs. Baucus, Boren, Cochran, Cranston, Durenberger, Hatfield, Jepsen, Long, Mathias, Matsunaga, Moynihan, Ribicoff, Talmadge, and Wallop To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services.	Aug. 3, 1979.—Statement of Senator Chafee introducing this bill (Congressional Record S11693). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing.
S. 1705 **Aug. 3, 1979** Mr. Packwood and Messrs. Church, Eagleton, Hollings, Melcher, Moynihan, Randolph, and Thurmond To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services. (Provides that voluntary contributions to organizations will be tax deductible, even if the contributor receives a service from the donee organization; so long as the contribution was not earmarked for the benefit of contributor or a member of his family.)	Aug. 3, 1979.—Statement of Senator Packwood introducing this bill (Congressional Record S11695). Sept. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1719 **Sept. 6, 1979** Mr. Eagleton To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1980 and 1981.	Sept. 6, 1979.—Statement of Senator Eagleton introducing this bill (Congressional Record S12043). Sept. 13, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1720 **Sept. 20, 1979** Mr. Kennedy and Messrs. Cranston, Javits, Metzenbaum, Pell, Riegle, Weicker, and Williams To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls.	Sept. 6, 1979.—Jointly referred to the Committees on Finance and Labor and Human Resources. Sept. 6, 1979.—Statement of Senator Kennedy introducing this bill (Congressional Record S12048). Sept. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Oct. 23, 1979.—Report from the Department of Health, Education, and Welfare (prefers S. 1812).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1726 Sept. 7, 1979 **Mr. Heinz** **To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax.**	Sept. 7, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S12226). Sept. 13, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 24, 1979.—Adverse report from the Department of the Treasury.
S. 1731 Sept. 10, 1979 **Mr. Chafee** **To impose a windfall profit tax on domestic crude oil.** (To impose a 75-percent windfall profit tax on lower tier, upper tier, and Alaska oil but excludes newly discovered oil and incremental tertiary oil. The tax phases out by Jan. 1, 1990.)	Sept. 10, 1979.—Statement of Senator Chafee introducing this bill (Congressional Record S12307). Sept. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1732 Sept. 10, 1979 **Mr. Mathias** **To amend the Internal Revenue Code of 1954 to eliminate the disability requirement from the sick pay exclusion and to make the exclusion available to all individuals regardless of age.**	Sept. 10, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S12307). Sept. 13, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1733 Sept. 10, 1979 **Mr. Mathias** **To extend for 1 year the effective date of the provision relating to changes in exclusions from Federal income tax for sick pay.**	Sept. 10, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S12307). Sept. 13, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1734 **Sept. 10, 1979** Mr. Mathias To amend the Internal Revenue Code of 1954 to provide that the first $5,000 of income of individuals 65 years of age or over shall be excluded from gross income.	Sept. 10, 1979.—Statement of Senator Mathias introducing this bill (Congressional Record S12307). Sept. 13, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1738 **Sept. 11, 1979** Mr. Matsunaga To amend the Tariff Schedules of the United States to repeal the duty on certain fieldglasses and binoculars.	Sept. 11, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S12391). Sept. 17, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Nov. 8, 1979.—Report from U.S. International Trade Commission (analysis). Dec. 4, 1979.—Report from the Department of State (no objection). Dec. 17, 1979.—Report from the Department of Commerce (no objection).
S. 1745 **Sept. 13, 1979** Mr. Cannon and Mr. Goldwater To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations. (Extends tax-exempt status to veterans' organizations whose membership consists of at least 75 percent past or present members of the Armed Forces of the United States (combat or noncombat veterans), with the remaining membership consisting substantially of cadets or spouses, or widows or widowers of Armed Forces personnel or cadets.)	Sept. 13, 1979.—Statement of Senator Cannon introducing this bill (Congressional Record S12521). Sept. 18, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1746 **Sept. 13, 1979** Mr. Bayh To amend the Internal Revenue Code of 1954 to provide for the credit or refund of the tax on any gasoline which is used in the production of certain alcohol fuels.	Sept 13. 1979.—Statement of Senator Bayh introducing this bill (Congressional Record S12521). Sept. 18, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1747 **Sept. 13, 1979** Mr. Moynihan To extend the time period for congressional study of certain fringe benefits. (Defers for an additional year until Dec. 31, 1980—any actions by the IRS in extending the taxation of fringe benefits and commuting expenses beyond present law.)	Sept. 13, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S12522). Sept. 18, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1749 **Sept. 14, 1979** Mr. Johnston To encourage the conservation of motor fuels. (Increase the excise tax on gasoline and diesel fuel used in automobiles and light trucks beginning at a level of 10 cents per gallon and rising to 50 cent per gallon over 5 years. The moneys collected would be rebated in the form of grants to States which reduce their sales and other taxes.)	Sept. 14, 1979.—Statement of Senator Johnston introducing this bill (Congressional Record S12610). Sept. 21, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1750 **Sept. 14, 1979** Mr. Johnston To encourage the conservation of motor fuels. (Increase the excise tax on gasoline and diesel fuel used in automobiles and light trucks beginning at a level of 10 cents per gallon and rising to 50 cents per gallon over 5 years. The bulk of the moneys collected would be transferred to the Federal Old-Age and Suvivors Insurance Trust Fund.)	Sept. 14, 1979.—Statement of Senator Johnston introducing this bill (Congressional Record S12610). Sept. 21, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1751 **Sept. 14, 1979** Mr. Hatfield To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax.	Sept. 14, 1979.—Statement of Senator Hatfield introducing this bill (Congressional Record S12614). Sept. 18, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1752 **Sept. 14, 1979** Mr. Durkin To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.	Sept. 14, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S12615). Sept. 18, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1760 **Sept. 17, 1979** Mr. Packwood and Messrs. Baucus, Boren, Bradley, Chafee, Danforth, Dole, Durenberger, Gravel, Heinz, Matsunaga, Moynihan, Nelson, Pell, Ribicoff, Tsongas, and Wallop To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas. (Bill provides: (a) Fifty percent tax credits for expenditures by individuals for solar, wind, geothermal and conservation expenses; (b) fifty percent tax credits for expenditures by business for solar, wind, geothermal, hydroelectric, biomass and ocean thermal energy conversion energy equipment. This consists of the 10-percent investment tax credit and a 40-percent refundable energy tax credit; (c) revision and improvement of the provisions of the Energy Tax Act of 1978 relating to individual and business conservation, solar, wind and geothermal energy; tax credits for cogeneration, and, and for individual and business use of heat pumps; (d) more flexible Federal tax exemptions and credits for use of alcohol fuels; and (e) extension of termination of related provisions of the Energy Tax Act of 1978 from the early and mid-1980's to the year 2000.)	Sept. 17, 1979.—Statement of Senator Packwood introducing this bill (Congressional Record S12784). Sept. 21, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1762 **Sept. 18, 1979** Mr. Nelson and Messrs. Durenberger and Humphrey To amend the Internal Revenue Code of 1954 to provide tax incentives for the refurbishing and refitting of existing small hydroelectric generating facilities.	Sept. 18, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S12883). Sept. 21, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 1766 **Sept. 18, 1979** Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to individuals for the amount by which the cost of heating their home increases more rapidly than the Consumer Price Index, and to provide an energy cost allowance to SSI recipients and AFDC recipients.	Sept. 18, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S12890). Sept. 27, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. Mar. 18, 1980.—Report from the International Trade Commission (analysis).
S. 1776 **Sept. 19, 1979** Mr. Tower and Messrs. Baucus, Bentsen, and Pressler To impose quantitative restrictions on the importation of lamb meat.	Sept. 19, 1979.—Statement of Senator Tower introducing this bill (Congressional Record S13016). Sept. 27, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Nov. 27, 1979.—Adverse report from Department of State. Mar. 18, 1980.—Report from the International Trade Commission (analysis).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1808 **Sept. 24, 1979** **Mr. Laxalt** and Mr. Jepsen To strengthen the American family and promote the virtues of family life through education, tax assistance, and related measures.	Sept. 27, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1811 **Sept. 25, 1979** Mr. Durkin To amend the Internal Revenue Code of 1954 to provide a tax credit to small businesses for filing forms required by Federal law.	Sept. 25, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S13380). Oct. 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1812 **Sept. 25, 1979** **Mr. Ribicoff** and Mr. Cranston To establish a national program of protection against medical expenses for all Americans.	Sept. 25, 1979.—Jointly referred to Committees on Finance and Labor and Human Resources. Sept. 25, 1979.—Statement of Senator Ribicoff introducing this bill (Congressional Record S13381). Oct. 3, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Nov. 9, 1979.—Favorable report from Department of Health, Education, and Welfare.
S. 1819 **Sept. 25, 1979** Mr. Wallop and Mr. Simpson To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for investment in qualified industrial conservation projects.	Sept. 25, 1979.—Statement of Senator Wallop introducing this bill (Congressional Record S13409). Oct. 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1820 **Sept. 25, 1979** Mr. Bentsen To amend sec. 4941(d)(2) of the Internal Revenue Code of 1954 with respect to private foundations. (Permits a private foundation to lease office space from a disqualified person in a building in which there are tenants who are not disqualified persons if the lease terms are no less favorable to the foundation than they would be in an arm's length transaction.)	Sept. 25, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S13411). Sept. 27, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1825 **Sept. 26, 1979** Mr. Nelson and Messrs. Cranston, Jepsen, Melcher, Pell, Packwood, Roth, Schmitt, and Thurmond To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation.	Sept. 26, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S13497). Oct. 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 25, and Apr. 1, 1980.—Public hearings.
S. 1826 **Sept. 26, 1979** Mr. Durenberger To provide that for the purposes of sec. 165 of the Internal Revenue Code of 1954 losses from Dutch Elm disease shall be treated as casualty.	Sept. 26, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S13500). Oct. 2, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing. May 16, 1980.—Adverse report from the Office of Management and Budget.
S. 1831 **Sept. 28, 1979** Mr. Talmadge and Mr. Nelson To amend the Internal Revenue Code of 1954 to provide that in certain cases the net operating loss carryover period for a taxpayer who ceases to be real estate investment trust shall be the same as the net operating loss carryover period for a taxpayer who continues to be real estate investment trust.	Nov. 1, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29, and Mar. 4, 1980.—Public hearings.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1846 **Oct. 1, 1979** **Mr. Talmadge** and Mr. Thurmond To amend the Internal Revenue Code of 1954 to provide for a $250 exclusion from gross income of interest and dividends received by an individual.	Oct. 1, 1979.—Statement of Senator Talmadge introducing this bill (Congressional Record S13769). Oct. 4, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 31, 1979.—Public hearing.
S. 1851 **Oct. 1, 1979** Mr. Cranston To amend the Tariff Act of 1930 to continue the present duty-free status of repair parts, materials, and equipment purchased in Panama for, and repairs made in Panama to vessels documented under the laws of the United States.	Oct. 4, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Feb. 5, 1980.—Public hearing.
S. 1852 **Oct. 1, 1979** Mr. DeConcini To provide for a temporary suspension of duty with respect to certain peppers.	Oct. 1, 1979.—Statement of Senator DeConcini introducing this bill (Congressional Record S13797). Oct. 4, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Feb. 5, 1980.—Public hearing. Mar. 24, 1980.—Report from the U.S. International Trade Commission (analysis).
S. 1854 **Oct. 3, 1979** Mr. Johnston To amend the Internal Revenue Code of 1954 to provide an election for income from certain spacecraft to be treated as income from sources within the United States.	Oct. 3, 1979.—Statement of Senator Johnston introducing this bill (Congressional Record S13991). Oct. 5, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1859 **Oct. 4, 1979** Mr. Percy and Messrs. Dole, Hatfield, Thurmond, and Mrs. Kassebaum To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax.	Oct. 4, 1979.—Statement of Senator Percy introducing this bill (Congressional Record S14068). Oct. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29, and Mar. 4, 1980.—Public hearings.
S. 1860 **May 15, 1980** **Mr. Nelson** To establish a Federal program to assist innovative small businesses by strengthening the role of such businesses in federally funded research and development and by fostering the formation and growth of small business.	May 15, 1980.—Favorably reported to the Senate by Select Committee on Small Business **(S. Rept. 96-724)**, only title III to be considered by Finance Committee. May 20, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1861 **Oct. 4, 1979** Mr. Stone and Messrs. Bentsen, Boren, Hollings, Javits, and Thurmond To amend the Internal Revenue Code of 1954, and for other purposes. (Expands the targeted jobs tax credit to include 19 year olds who participate in high school or vocational school sponsored work study programs.)	Oct. 4, 1979.—Statement of Senator Stone introducing this bill (Congressional Record S14093). Oct. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1867 **Oct. 9, 1979** **Mr. Durenberger** and Messrs. Cohen, Durkin, Helms, Humphrey, Mathias, Pell, Schweiker, Stafford, Stone, and Thurmond To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.	Oct. 9, 1979—Statement of Senator Durenberger introducing this bill (Congressional Record S14255). Oct. 12, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing. May 16, 1980.—Adverse report from the Office of Management and Budget.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1869 Oct. 9, 1979 Mr. Leahy and Messrs. Lugar, Randolph, and Weicker To provide for the installation of telecommunications devices for the deaf in agencies of Federal, State, and local governments, in offices of Members of Congress, and in other locations, to amend the Internal Revenue Code of 1954 to provide tax incentives for the purchase of telecommunication devices by the deaf, and for other purposes.	Oct. 9, 1979.—Jointly referred to Committees on Finance and Governmental Affairs. Oct. 9, 1979.—Statement of Senator Leahy introducing this bill (Congressional Record S14256). Oct. 15, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1877 Oct. 11, 1979 Mr. Sasser To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.	Oct. 11, 1979.—Statement of Senator Sasser introducing this bill (Congressional Record S14398). Nov. 1, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 5, 1980.—Public hearing.
S. 1886 Oct. 15, 1979 Mr. Hart For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof. (Exempts certain employees of the Jefferson County Mental Health Center from social security coverage for the period from 1972 through enactment of the bill and to refund social security taxes paid during that period on the basis of their employment.)	Oct. 15, 1979.—Statement of Senator Hart introducing this bill (Congressional Record S14590). Oct. 18, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
S. 1894 Oct. 16, 1979 Mr McClure To provide that residents of certain institutions otherwise eligible to receive supplemental security income payments shall not be deprived of such payments.	Oct. 16, 1979.—Statement of Senator McClure introducing this bill (Congressional Record S14673). Oct. 18, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. June 4, 1980.—Adverse report from the Department of Health and Human Services. June 12, 1980.—Adverse report from the Office of Management and Budget.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1900 **Oct. 17, 1979** Mr. Heflin and Messrs. Byrd of West Virginia, Cochran, Durkin, Goldwater, Inouye, Lugar, Matsunaga, Stewart, and Talmadge To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees.	Oct. 17, 1979.—Statement of Senator Heflin introducing this bill (Congressional Record S14726). Oct. 23 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture. Feb. 29, and Mar. 4, 1980.—Public hearings.
S. 1901 **Oct. 17, 1979** Mr. Heflin To amend the Internal Revenue Code of 1954 with respect to the amount deductible in the case of casualty losses of timber.	Oct. 17, 1979.—Statement of Senator Heflin introducing this bill (Congressional Record S14727). Nov. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29, and Mar. 4, 1980.—Public hearings.
S. 1913 **Oct. 19, 1979** Mr. Cranston and Messrs. Hayakawa, Pryor, and Talmadge To preserve the existing tax status of wine used in production of distilled spirits.	Oct. 19, 1979.—Statement of Senator Cranston introducing this bill (Congressional Record S14826). Oct. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Dec. 6, 1979.—Adverse report from the Department of the Treasury. Dec. 19, 1979.—Public hearing.
S. 1925 **Oct. 23, 1979** Mr. Williams and Messrs. Hollings, Jepsen, and Lugar To amend the Internal Revenue Code of 1954 to stimulate savings of income for retirement, and for other purposes. (Increases deductible limits for Keogh plans and individual retirement accounts, and permits an individual already covered by a tax qualified plan to claim a deduction for contributions to that plan or to an IRA.)	Oct. 23, 1979.—Statement of Senator Williams introducing this bill (Congressional Record S14955). Oct. 26, 1969.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1933 **Oct. 24, 1979** Mr. Chafee To amend title XVI of the Social Security Act to increase the amount of the supplemental security income benefit payable to individuals in certain institutions.	Oct. 24, 1979.—Statement of Senator Chafee introducing this bill (Congressional Record S15020). Oct. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. June 4, 1980.—Adverse report from the Department of Health and Human Services. June 17, 1980.—Adverse report from the Office of Management and Budget.
S. 1956 **Oct. 30, 1979** Mr. Eagleton To amend the Internal Revenue Code of 1954 to provide for partial exclusion of interest from gross income.	Oct. 30, 1979.—Statement of Senator Eagleton introducing this bill (Congressional Record S15452). Nov. 5, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1958 **Oct. 30, 1979** Mr. Matsunaga To amend the Employee Retirement Income Security Act of 1974 for the purpose of facilitating the investment by employee pension benefit plans in qualifying employer real property.	Oct. 30, 1979.—Jointly referred to Commitees on Finance and Labor and Human Resources. Oct. 30, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S15453). Nov. 1, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor. **Dec. 4 and 5, 1979.—Public hearings.**
S. 1964 **Nov. 1, 1979** Mr. Heinz and Mr. Hayakawa To amend the Internal Revenue Code of 1954 to provide for increased savings and investment through a tax-free rollover account.	Nov. 1, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S15706). Nov. 5, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1966 Nov. 1, 1979 Mr. Heinz and Mr. Roth To amend the Tariff Act of 1930 and the Trade Act of 1974 to provide more equitable standards for determining the foreign market value of, and market disruption attributable to, goods manufactured in non-market economy countries. (Revises the method for determining the foreign market value of merchandise from nonmarket economies (current terminology is "State-controlled"). Stipulates that such value be based on the costs, expenses, and profits of free-market producers of such merchandise most comparable to the nonmarket economy producers. Requires the International Trade Commission to investigate, and the President to request investigation into, whether the domestic market is disrupted due to imports from or artificial pricing by nonmarket economy countries (currently Communist countries). Revises the relief available as a result of such disruption caused by artificial pricing to: (1) require the President to take the action recommended the Commission, unless Congress approves different action by the President; and (2) exempt such relief from specified restrictions.)	Nov. 1, 1979.—Statement of Senator Heinz introducing this bill (Congressional Record S15705). Nov. 5, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Department of the Treasury, State, Commerce, and Agriculture.
S. 1967 Nov. 1, 1979 Mr. Nelson To amend the Internal Revenue Code of 1954 to allow a corporation which deals in securities to establish a reserve for the net gain from certain market marking activities. (Allows a corporation engaged in certain market making activities a deduction from gross income for additions to a reserve for gains from such activities during the taxable year. Defines "market making activities" as the purchase and sale of over-the-counter equity securities by a dealer in securities.)	Nov. 1, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S15709). Nov. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 1968 Nov. 1, 1979 Mr. Durenberger and Messrs. Boren and Heinz To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers, and for other purposes.	Nov. 1, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S15710). Nov. 6, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Nov. 13, 1979.—Report from Department of Health, Education, and Welfare (prefers S. 1812). Mar. 18 and 19, 1980.—Public hearings.
S. 1971 Nov. 2, 1979 Mr. Williams To amend the Internal Revenue Code of 1954 to exclude from the gross income of employees contributions by employers to certain insurance plans.	Nov. 2, 1979.—Statement of Senator Williams introducing this bill (Congressional Record S15766). Nov. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 1974 **Nov. 2, 1979** Mr. Durenberger To amend the Internal Revenue Code of 1954 to provide for inflation adjustment.	Nov. 2, 1979.—Statement of Senator Durenberger introducing the bill (Congressional Record S15779). Nov. 9, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1976 **Nov. 2, 1979** Mr. Durenberger To amend the Internal Revenue Code of 1954 to extend the one-time exclusion of gain from sale of a principal residence to disabled individuals.	Nov. 2, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S15783). Nov. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1977 **Nov. 5, 1979** Mr. Packwood and Messrs. Cochran, Dole, Domenici, Durenberger, and Riegle To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes.	Nov. 5, 1979.—Statement of Senator Packwood introducing this bill (Congressional Record S15903). Nov. 7, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 1979★ **Nov. 5, 1979** Mr. Dole and Mr. DeConcini To extend sec. 530 of the Revenue Act of 1978 involving the tax treatment of employees and independent contractors.	Nov. 5, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S15906). Nov. 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury. ***(See action on H.R. 5224)***

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1982 **Nov. 6, 1979** Mr. Bentsen To amend the Internal Revenue Code of 1954 to extend in certain cases the six month deadline for exempting exports from the manufacturers excise tax.	Nov. 6, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S15991). Nov. 7, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1984 **Nov. 6, 1979** Mr. Wallop and Messrs. Boren, Cochran, Domenici, Durenberger, Helms, Lugar, Melcher, Nelson, Schmitt, Thurmond, Young, and Zorinsky To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, and for other purposes.	Nov. 6, 1979.—Statement of Senator Wallop introducing this bill (Congressional Record S15996). Nov. 7, 1979.—Referred to Office of Management and Budget and and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 1990 **Nov. 8, 1979** Mr. Warner To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the consolidated return regulations of stock in certain railroads which transferred property to ConRail.	Nov. 13, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 1994 **Nov. 9, 1979** Mr. Pell For the relief of Mr. William J. Games.	
S. 2000 **Nov. 13, 1979** Mr. Sasser To repeal the carryover basis provisions of the Tax Reform Act of 1976.	Nov. 13, 1979.—Statement of Senator Sasser introducing this bill (Congressional Record S16560). Nov. 15, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2001★ **Nov. 13, 1979** **Mr. Dole** **To extend the tax treatment of certain government health provision scholarship programs.**	**Nov. 13, 1979.—Statement of Senator Dole introducing this bill (Congressional Record S16561).** **Nov. 15, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.** ***(See action on H.R. 5224)***
S. 2032 **Nov. 20, 1979** **Mr. Williams** and Messrs. Cannon, Javits, and Stone **To repeal sec. 3402(q) of the Internal Revenue Code of 1954 which requires, for income tax purposes, amounts to be withheld from certain gambling winnings.**	Nov. 20, 1979.—Statement of Senator Williams introducing this bill (Congressional Record S17125). Jan. 17, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2034 **Nov. 20, 1979** **Mr. Durenberger** and Mr. Bumpers **To amend title II of the Social Security Act as to modify the criteria respecting certain self-employment income for purposes of the social security retirement test.**	Nov. 20, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S17130). Jan. 17, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1980.—Public hearings.
S. 2048 **Nov. 27, 1979** **Mr. Nelson** **To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.**	**Dec. 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2057 Nov. 28, 1979 Mr. Durenberger Investment Income Incentive Act of 1979.	Nov. 28, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S17429). Dec. 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2062 Nov. 29, 1979 Mr. Baucus To amend the Internal Revenue Code of 1954 to provide that the executor may elect to disregard in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value.	Nov. 29, 1979.—Statement of Senator Baucus introducing this bill (Congressional Record S17514). Dec. 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2064 Nov. 30, 1979 Mr. Williams and Messrs, Baucus, Bayh, Bradley, Chafee, Cranston, Durenberger, Jackson, Javits, Levin, McGovern, Magnuson, Melcher, Randolph, Simpson, Stewart, Tsongas, and Wallop To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax. AMENDMENTS June 21, 1980 No. 1 (1909) (Randolph, Byrd of West Virginia) Changes the definition of low- and moderate-income families.	Nov. 30, 1979.—Statement of Senator Williams introducing this bill (Congressional Record S17640). Dec. 3, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2073 Dec. 4, 1979 Mr. Moynihan To amend the Social Security Act to revise the medicaid matching formula. AMENDMENTS Jan. 22, 1980 No. 1 (1630) (Moynihan) Corrects the bill to provide that no State would receive lower medicaid reimbursements than it received in fiscal year 1980.	Dec. 4, 1979.—Statement of Senator Moynihan introducing this bill (Congressional Record S17738). Dec. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2075 **Dec. 4, 1979** Mr. Gravel To amend the Internal Revenue Code of 1954 to include as an affiliated group for purposes of the transportation excise tax union locals and their tax exempt trusts and wholly owned corporations, and for other purposes. (Includes as an affiliated group for purposes of the transportation excise tax, union locals and their tax exempt trusts and wholly owned corporations.)	Dec. 4, 1979.—Statement of Senator Gravel introducing this bill (Congressional Record S17740). Dec. 6, 1979.—Referred to Office of Management and Budget and Department of the Treasury. June 24, 1980.—Public hearing.
S. 2078 **Dec. 5, 1979** Mr. Heflin To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments and for other purposes.	Dec. 5, 1979.—Statement of Senator Heflin introducing this bill (Congressional Record S17854). Dec. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2083 **Dec. 5, 1979** Mr. Thurmond and Messrs. Dole and Lugar To amend title II of the Social Security Act to provide that income attributable to services performed before an individual first becomes entitled to old-age insurance benefits shall not be taken into account (after 1977) in determining his or her gross income for purposes of the earnings test.	Dec. 5, 1979.—Statement of Senator Thurmond introducing this bill (Congressional Record S17873). Dec. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1980.—Public hearings.
S. 2084 **Dec. 5, 1979** Mr. Simpson and Messrs. Bellmon, Boren, Byrd of Virginia, Humphrey, Morgan, and Thurmond To deny eligibility for unemployment compensation benefits to certain members of the armed forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations.	Dec. 5, 1979.—Statement of Senator Simpson introducing this bill (Congressional Record S17873). Dec. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury, Labor, and Defense.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2088 Dec. 6, 1979 Mr. Durenberger To amend the Internal Revenue Code of 1954 to allow the targeted jobs tax credit for certain wages paid to individuals who are participating in work experience and career exploration programs.	Dec. 6, 1979.—Statement of Senator Durenberger introducing this bill (Congressional Record S17968). Dec. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
S. 2089 Dec. 6, 1979 Mr. Roth and Messrs. Helms, Jepsen, Stone, Talmadge, and Thurmond To amend the Internal Revenue Code of 1954 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply.	Dec. 6, 1979.—Statement of Senator Roth introducing this bill (Congressional Record S17968). Dec. 10, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture. Feb. 29, and Mar. 4, 1980.—Public hearings.
S. 2102 Dec. 7, 1979 Mr. Nelson (by request) To amend the Inland Waterway Authorization Act of 1978 (Public Law 95-502; 92 Stat. 1693).	Dec. 7, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S18080). Dec. 10, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Dec. 19, 1979.—Favorable report from the Office of Management and Budget. Jan. 21, 1980.—Report from the Department of the Treasury (defers to other agencies). Mar. 12, 1980.—Finance Committee discharged from further consideration—Subsequently referred to Committee on Environment and Public Works.
S. 2128 Dec. 13, 1979 Mr. Bentsen To prevent the abuse of certain pension plan provisions of the Internal Revenue Code of 1954 through the use of separate corporations or other organizations.	Dec. 13, 1979.—Statement of Senator Bentsen introducing this bill (Congressional Record S18424). Dec. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2133 **Dec. 14, 1979** Mr. Baucus and Messrs. Chafee and Pell To provide that Federal matching for compensation and training of nursing home inspectors under the medicaid program shall be made permanent.	Dec. 14, 1979.—Statement of Senator Baucus introducing this bill (Congressional Record S18604). Jan. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury and Health, Education, and Welfare.
S. 2136 **Dec. 14, 1979** Mr. Nelson and Messrs. Baucus, Boren, Bumpers, Matsunaga, Pell, Schmitt, Stewart, and Weicker To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations.	Dec. 14, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S18604). Dec. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 2139 **Dec. 15, 1979** Mr. Stevenson To amend the Tariff Schedules of the United States to provide for the duty-free entry of disposable glass hypodermic syringes.	Dec. 15, 1979.—Statement of Senator Stevenson introducing this bill (Congressional Record S18750). Dec. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2152 **Dec. 19, 1979** Mr. Nelson and Messrs. Baucus, Boren, Bumpers, Culver, Huddleston, Javits, Levin, Mathias, Matsunaga, Pell, Schmitt, and Stewart To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000.	Dec. 19, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S19245). Dec. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2154 **Dec. 19, 1979** Mr. Metzenbaum and Messrs. Javits and Williams To amend title XVIII of the Social Security Act to provide medicare coverage for influenza and pneumonia vaccines.	Dec. 19, 1979.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S19253). Dec. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2157 **Dec. 19, 1979** Mr. Long To amend the investment credit provisions of the Internal Revenue Code of 1954 to accelerate the time for applying the 90 percent limit based on tax liability and then provide for refundability of currently earned investment credits after the close of the year in which earned and for refundability of any previously earned but unused investment credit after the close of the last year to which the unused credit may be carried. (Accelerates the effective date for the 90 percent of tax liability limitation on the investment tax credit. Provides for the refundability of currently and previously earned investment tax credits.)	Dec. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2158 **Dec. 19, 1979** Mr. Matsunaga To authorize certain withholding of seamen's wages on a voluntary basis.	Dec. 19, 1979.—Statement of Senator Matsunaga introducing this bill (Congressional Record S19256). Dec. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education and Welfare.
S. 2162 **Dec. 20, 1979** Mr. Durkin To provide credit to residential users of wood fuel.	Dec. 20, 1979.—Statement of Senator Durkin introducing this bill (Congressional Record S19458). Jan. 3, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2167 **Dec. 20, 1979** Mr. Stone To amend the Internal Revenue Code of 1954 to provide that the taxable income of homeowners association shall be subject to the same graduated rates of tax as a corporation.	Dec. 20 1979.—Statement of Senator Stone introducing this bill Congressional Record S19465). Jan. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29, and Mar. 4, 1980.—Public hearings.
S. 2168 **Dec. 20, 1979** Mr. Nelson and Messrs. Baucus, Boren, Huddleston, Matsunaga, Schmitt, and Stewart To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock.	Dec. 20 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S19465). Jan. 17, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 2171 **Dec. 20, 1979** Mr. Nelson To amend the Internal Revenue Code of 1954 to provide that an early W-2 must be furnished to a terminated employee before January 31st only upon the receipt of a written request, and for other purposes.	Dec. 20, 1979.—Statement of Senator Nelson introducing this bill (Congressional Record S19469). Jan. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.
S. 2176 **Dec. 20, 1979** Mr. Inouye and Messrs. DeConcini, Ford, Gravel, Huddleston, Levin, Matsunaga, Melcher, Nelson, and Randolph To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program.	Dec. 20, 1979.—Statement of Senator Inouye introducing this bill (Congressional Record S 19470). Jan. 17, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2179 **Dec. 20, 1979** Mr. Hayakawa and Mr. Cranston To amend the Internal Revenue Code of 1954 to provide for a definition of the term artificial bait.	Dec. 20, 1979.—Statement of Senator Hayakawa introducing this bill (Congressional Record S19475). Jan. 17, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing. May 16, 1980.—Adverse report from the Office of Management and Budget.
S. 2180★ **Dec. 20, 1979** Mr. Byrd of Virginia To provide for a special application of sec. 11034(c) of the Internal Revenue Code of 1954.	Dec. 20, 1979.—Statement of Senator Byrd of Virginia introducing this bill (Congressional Record S19475). Jan. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29, and Mar. 4, 1980.—Public hearings. ***(See action on H.R. 3317)***
S. 2200 **Jan. 22, 1980** Mr. Weicker To impose a trade embargo against the Union of Soviet Socialist Republics until its troops and their support units withdraw from Afghanistan.	Jan. 22, 1980.—Jointly referred to Committees on Banking, Housing, and Urban Affairs and Finance. Jan. 22, 1980.—Statement of Senator Weicker introducing this bill (Congressional Record S37). Jan. 23, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Apr. 19, 1980.—Adverse report from the Department of Commerce. May 7, 1980.—Adverse report from the Department of State.
S. 2201 **Jan. 22, 1980** Mr. Bellmon To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the assets tax.	Jan. 22, 1980.—Statement of Senator Bellmon introducing this bill (Congressional Record S126). Jan. 24, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29, and Mar. 4, 1980.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2202 **Jan. 23, 1980** Mr. Weicker To eliminate oil and petroleum product imports from certain foreign nations.	Jan. 23, 1980.—Statement of Senator Weicker introducing this bill (Congressional Record S169). Jan. 25, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Energy, and Commerce.
S. 2208 **Jan. 23, 1980** Mr. Laxalt and Messrs. Thurmond and Tower To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.	Jan. 23, 1980.—Statement of Senator Laxalt introducing this bill (Congressional Record S265). Jan. 25, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 22 and 25, Apr. 21, 1980.—Public hearings.
S. 2219 **Jan. 24, 1980** Mr. Javits To exclude from social security taxes and coverage remuneration paid to certain youths during the first 6 months they are employed.	Jan. 24, 1980.—Statement of Senator Javits introducing this bill (Congressional Record S371). Jan. 28, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2220 **Jan. 24, 1980** Mr. Nelson and Messrs. Baucus, Boschwitz, Durkin, Heinz, Leahy, Schmitt, and Stewart To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business.	Jan. 24, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S381). Jan. 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 28, and Apr. 1, 1980.—Public hearings.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2221 **Jan. 24, 1980** Mr. Weicker and Messrs. Hatch, Hayakawa, Schmitt, Simpson, Thurmond, and Young To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business.	Jan. 24, 1980.—Statement of Senator Weicker introducing this bill (Congressional Record S382). Jan. 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2226 **Jan. 25, 1980** Mr. Packwood and Messrs. Boren, Chafee, Cochran, Danforth, Dole, Durkin, Gravel, Hayakawa, Heinz, Matsunaga, Nelson, and Schmitt To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return.	Jan. 25, 1980.—Statement of Senator Packwood introducing this bill (Congressional Record S433). Jan. 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2239 **Jan. 30, 1980** Mr. Packwood and Messrs. Baucus, Bentsen, Boschwitz, Chafee, Cranston, Danforth, Hatfield, Hayakawa, Helms, Huddleston, Humphrey, Javits, Lugar, Nelson, Tower, and Tsongas To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.	Jan. 30, 1980.—Statement of Senator Packwood introducing this bill (Congressional Record S665). Feb. 4, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Mar. 24, 25, and Apr. 1, 25, 1980.—Public hearings.
S. 2242 **Jan. 30, 1980** Mr. Roth and Mr. Durenberger To amend the Internal Revenue Code of 1954 to provide for a 50 percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.	Jan. 30, 1980.—Statement of Senator Roth introducing this bill (Congressional Record S669). Feb. 4, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2250 **Feb. 4, 1980** **Mr. Nelson** and Mr. Long To prohibit until Jan. 1, 1982, the conversion of the rates of duty on certain unwrought lead to ad valorem equivalents.	Feb. 4, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S889). Feb. 6, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Council on Wage and Price Stability, and Departments of the Treasury, State, and Commerce. Feb. 25, 1980.—Report from the International Trade Commission (analysis).
S. 2252 **Feb. 4, 1980** Mr. Cranston To amend the Tariff Act of 1930 to continue the present duty-free status of repair parts, materials, and equipment purchased in Panama for, and repairs made in Panama to, vessels documented under the laws of the United States.	Feb. 4, 1980.—Statement of Senator Cranston introducing this bill (Congressional Record S892). Feb. 6, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Council on Wage and Price Stability, and Departments of the Treasury, State, and Commerce.
S. 2256★ **Feb. 4, 1980** Mr. Heinz To continue the close of June 30, 1982, the existing suspension of duties on concentrate of poppy straw.	Feb. 8, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Mar. 24, 1980.—Report from the U.S. International Trade Commission (analysis). Apr. 23, 1980.—Report from the Department of State (no objection). ***(See action on H.R. 5047)***
S. 2265 **Feb. 5, 1980** Mr. Durenberger To amend pt. III of subch. B of ch. 1 of the Internal Revenue Code of 1954. (Provides for the refunding of certain outstanding tax exempt industrial development bonds.)	Feb. 5, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S989). Feb. 7, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2266 Feb. 5, 1980 Mr. Durenberger To amend sec. 1014 of the Internal Revenue Code of 1954. (Permits an individual to establish a special trust account, with a bank or similar institution, to which he could contribute cash for investment by the trustee and to which he could contribute any stock or securities of a domestic corporation. The amount of cash contributed to the rollover account plus all income realized in the account would be invested and reinvested in stocks, bonds or interest-bearing deposits. At the election of the individual, either the trustee would be given investment discretion, or the individual could retain the right to direct the trustee in the investment and reinvestment of funds in the rollover accounts. The individual would not be allowed a tax deduction for contributions to the account. However, all capital gains, dividends and interest realized in the account would be nontaxable until withdrawn, and then at the individual's normal tax rate.)	Feb. 5, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S990). Feb. 11, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2275 Feb. 7, 1980 Mr. Gravel To amend the Internal Revenue Code of 1954 to make technical amendments in the provisions relating to general stock ownership corporations. (Bill: (1) allows the transfer of a share of stock in a GSOP to the estate of a deceased shareholder; and (2) declares the penalty tax for failure to make minimum annual distributions a deductible ordinary and necessary expense of such a corporation.)	Jan. 30 and 31, Feb. 29, and Mar. 4, 1980.—Public hearings. Feb. 11, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29 and Mar. 4, 1980.—Public hearings.
S. 2276 Feb. 7, 1980 Mr. Stone To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.	Feb. 7, 1980.—Statement of Senator Stone introducing this bill (Congressional Record S1250). Feb. 11, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2278 Feb. 7, 1980 Mr. Durkin To amend the Social Security Act to provide for the payment of out-of-hospital prescription drugs, eyeglasses, hearing aids and dentures.	Feb. 7, 1980.—Statement of Senator Durkin introducing this bill (Congressional Record S1252). Feb. 11, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2280 **Feb. 7, 1980** Mr. Hatch To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.	Feb. 7, 1980.—Statement of Senator Hatch introducing this bill (Congressional Record S1252). Feb. 11, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2283 **Feb. 8, 1980** **Mr. Chafee** and Messrs. Danforth, Durenberger, Jackson, Javits, Lugar, McGovern, Matsunaga, Roth, Schmitt, Simpson, Stevens, Tsongas, and Wallop **To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad.** (**Bill provides:** (a) a $50,000 earned income exclusion for Americans working abroad who are bona fide residents of a foreign country; (b) an increased exclusion of $65,000 for Americans working abroad more than 2 years; (c) an exclusion from taxation for housing allowances or housing costs which exceed 20 percent of earned income; and (d) separate $50,000/$65,000 exclusions to married individuals who are both working overseas, although, one's excess exclusion cannot be used against income earned by the other.) AMENDMENTS **June 26, 1980 No. 1 (1921)** (Proxmire) Treats individuals moving to high cost of living areas in the United States for work the same as those moving overseas. **June 26, 1980 No. 2 (1922)** (Proxmire) Allows foreign earned income benefits to individuals whose work increases United States exports. **June 26, 1980 No. 3 (1923)** (Proxmire) Treats laborers employed in the United States as if they were employed outside the United States. **June 26, 1980 No. 4 (1924)** (Proxmire) Treats individuals employed by qualified Wisconsin businesses as if they were employed overseas. **June 26, 1980 No. 5 (1925)** (Proxmire) Treats miners employed within the United States as employed overseas.	Feb. 8, 1980.—Statement of Senator Chafee introducing this bill (Congressional Record S1344). Feb. 13, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 26, 1980.—Public hearing.
S. 2285 **Feb. 8, 1980** Mr. Schmitt To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for exclusion. (Adds a 25-percent exclusion from tax of all interest and dividends earned above the exemption ceiling already approved by the Senate in H.R. 3919.)	Feb. 8, 1980.—Statement of Senator Schmitt introducing this bill (Congressional Record S1345). Feb. 13, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2288 **Feb. 8, 1980** Mr. Schmitt To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for exclusion. (Provides over a period of 3 years, an exclusion from taxes for the first $500 of interest income for individual taxpayers and $1,000 for joint return.)	Feb. 8, 1980.—Statement of Senator Schmitt introducing this bill (Congressional Record S1347). Feb. 13, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2293 **Feb. 18, 1980** Mr. Roth and Mr. Heinz To amend the Revenue Act of 1978 to provide that the inclusion of gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.	Feb. 18, 1980.—Statement of Senator Roth introducing this bill (Congressional Record S1444). Feb. 20, 1980.—Referred to Office of Management and Budget, and Departments of the Treasury, Health, Education, and Welfare, and Labor.
S. 2309 **Feb. 20, 1980** Mr. Durenberger To prevent the interest rate on extended payments on estate taxes attributable to certain farms and closely held businesses from increasing to 12 percent.	Feb. 20, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S1580). Feb. 22, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2321 **Feb. 20, 1980** Mr. Jepsen To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.	Feb. 20, 1980.—Statement of Senator Jepsen introducing this bill (Congressional Record S1599). Feb. 22, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 26, 1980.—Public hearing.
S. 2338 **Feb. 26, 1980** Mr. Stevenson To amend the Tariff Schedules of the United States to provide for the duty-free entry of certain disposable glass hypodermic syringes.	Mar. 3, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2355 Feb. 27, 1980 Mr. Tsongas To encourage basic research by institutions of higher education.	Mar 3, 1980.—Referred to Office of Management and Budget, and Departments of the Treasury, Health and Human Resources, and Education.
S. 2367 Feb. 28, 980 Mr. Boren To amend the Internal Revenue Code of 1954 with respect to the treatment of gain on the sale or exchange of foreign investment company stock. (Excludes certain amounts of gain from the sale or exchange of foreign investment company stock from treatment as ordinary income.)	Mar. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing. May 16, 1980.—Report from the Office of Management and Budget (no objection).
S. 2396 Mar. 6, 1980 Mr. Jepsen To amend the Internal Revenue Code of 1954 with respect to the treatment of certain lending or finance businesses for purposes of the tax on personal holding companies. (Amends the Internal Revenue Code with respect to the exceptions for certain lending or finance businesses from the definition of a personal holding company by: (1) revising the existing formula to increase the overall percentage of deductions directly allocable to a finance business in order to qualify it for exclusion from such definition; and (2) increasing from 60 months to 144 months the limitations on the maturity of commercial paper and loans dealt in or made by a qualifying finance business. Excepts from the computation of average maturities all open end credit transactions (revolving credit).)	Mar. 6, 1980.—Statement of Senator Jepsen introducing this bill (Congressional Record S2315). Mar. 11, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing. May 16, 1980.—Report from the Office of Management and Budget (no objection).
S. 2402 Mar. 11, 1980 Mr. Nunn and Messrs. Boren, Chiles, Cohen, DeConcini, Jackson, Long, Percy, Proxmire, Ribicoff, Schmitt, and Talmadge To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.	Mar. 11, 1980.—Statement of Senator Nunn introducing this bill (Congressional Record S2373). Mar. 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 20, 1980.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2403 Mar. 11, 1980 Mr. Nunn and Messrs. Chiles, Cohen, DeConcini, Jackson, Long, Percy, Proxmire, Ribicoff, and Talmadge **To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.**	Mar. 11, 1980.—Statement of Senator Nunn introducing this bill (Congressional Record S2373). Mar. 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 20, 1980.—Public hearing.
S. 2404 Mar. 11, 1980 Mr. Nunn and Messrs. Chiles, Cohen, DeConcini, Jackson, Long, Percy, Proxmire, Ribicoff, and Talmadge **To provide penalties for unauthorized disclosure of tax information.**	Mar. 11, 1980.—Statement of Senator Nunn introducing this bill (Congressional Record S2373). Mar. 13, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 20, 1980.—Public hearing.
S. 2405 Mar. 11, 1980 Mr. Nunn and Messrs. Chiles, Cohen, DeConcini, Jackson, Long, Percy, Proxmire, Ribicoff, and Talmadge **To provide civil damages for unauthorized disclosures of tax information.**	Mar. 11, 1980.—Statement of Senator Nunn introducing this bill (Congressional Record S2373). Mar. 13, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 20, 1980.—Public hearing.
S. 2414 Mar. 12, 1980 Mr. Durenberger and Messrs. Cochran, Durkin, Garn, Hatch, Javits, Lugar, McClure, and Percy. **To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972.**	Mar. 6 and May 21, 1980.—Public hearings. Mar. 12, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S2453). Mar. 19, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2415 **Mar. 12, 1980** Mr. Packwood and Messrs. Danforth, Moynihan, and Talmadge To amend the Internal Revenue Code of 1954 to provide for the application of the investment tax credit to property purchased by a person who is engaged in the trade or business of furniture rental or leasing to others.	Mar. 12, 1980.—Statement of Senator Packwood introducing this bill (Congressional Record S2454). Mar. 17, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Apr. 25, 1980.—Public hearing.
S. 2418 **Mar. 12, 1980** Mr. Bentsen and Mr. Tsongas To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for U.S. exports.	Mar. 12, 1980.—Statement of Senator Bentsen introducing this bill (Congressional Record S2457). Mar. 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 26, 1980.—Public hearing.
S. 2448 **Mar. 19, 1980** Mr. Jepsen and Messrs. DeConcini, Durkin, Goldwater, Heflin, Humphrey, and Thurmond To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.	Mar. 19, 1980.—Statement of Senator Jepsen introducing this bill (Congressional Record S2652). Mar. 24, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Resources.
S. 2451 **Mar. 19, 1980** Mr. Long and Mr. Dole To amend the Internal Revenue Code of 1954 to revise the rules relating to certain installment sales.	Mar. 19, 1980.—Statement of Senator Long introducing this bill (Congressional Record S2656). Mar. 24, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2466 Mar. 21, 1980 Mr. Hart To amend the Internal Revenue Code of 1954 to impose a tax on the importation of crude oil and refined petroleum products, to transfer the revenues from such tax, and from any oil import fee imposed by the President, to the social security trust fund, and to reduce social security taxes, and to expand lower income energy assistance.	Mar. 21, 1980.—Statement of Senator Hart introducing this bill (Congressional Record S2810). Mar. 25, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2468 Mar. 24, 1980 Mr. Burdick and Mr. Schmitt To amend the Social Security Act with respect to payments under medicare and medicaid to hospital providers of long-term care services (swing beds).	Mar. 24, 1980.—Statement of Senator Burdick introducing this bill (Congressional Record S2862). Mar. 31, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2480 Mar. 26, 1980 Mr. Nelson Accumulated Earnings Adjustment Act of 1980. (Increases the minimum accumulated earnings from $150,000 to $200,000.)	Mar. 26, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S3072). Mar. 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2484 Mar. 27, 1980 Mr. Riegle and Mr. Levin To provide that certain foreign losses which were economically incurred before Dec. 31, 1975, will not be subject to the loss recapture rules of the Tax Reform Act of 1976. (Extends for 2 years the time by which certain corporations must liquidate in order to exempt a taxpayer who holds at least a 10 percent interest in such a corporation from the application of the foreign loss recapture rules enacted by the Tax Reform Act of 1976.)	Mar. 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury. May 30, 1980.—Public hearing. June 3, 1980.—Adverse report from the Office of Management and Budget.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2485 Mar. 27, 1980 **Mr. Long** **To amend ch. 42 of the Internal Revenue Code of 1954 with respect to the determination of second tier taxes.**	Mar. 27, 1980.—Statement of Senator Long introducing this bill (Congressional Record S3190). Mar. 31, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 2486 Mar. 27, 1980 **Mr. Culver** and Messrs. Baucus, Durkin, and McGovern **To amend the Internal Revenue Code of 1954 to exclude from taxation interest earned on obligations substantially all of the proceeds of which are used to provide financing for railroad rehabilitation.**	Mar. 27, 1980.—Statement of Senator Culver introducing this bill (Congressional Record S3190). Mar. 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury. May 30, 1980.—Public hearing.
S. 2487 Mar. 27, 1980 **Mr. Bellmon** Messrs. Armstrong, Boren, Bumpers, Garn, Goldwater, Hatch, Humphrey, Lugar, and Thurmond **To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax.** **(Exempts independent producers from the crude oil windfall profit tax.)**	Mar. 27, 1980.—Statement of Senator Bellmon introducing this bill (Congressional Record S3191). Mar. 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2493 Mar. 28, 1980 **Mr. Glenn** **To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber.**	Mar. 28, 1980.—Statement of Senator Glenn introducing this bill (Congressional Record S3251). Mar. 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 24, 1980.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2500 Mar. 28, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide for an investment tax credit for theatrical productions.	Mar. 28, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S3251). Mar. 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury. May 30, 1980.—Public hearing. June 3, 1980.—Adverse report from the Office of Management and Budget.
S. 2503 Apr. 1, 1980 Mrs. Kassebaum and Mr. Pressler To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for certain interest on agricultural operating loans.	Apr. 1, 1980.—Statement of Senator Kassebaum introducing this bill (Congressional Record S3268). Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture. May 30, 1980.—Public hearing. June 3, 1980.—Adverse report from the Office of Management and Budget. July 9, 1980.—Adverse report from the Department of Agriculture.
S. 2504 Apr. 1, 1980 Mr. Long To amend the Internal Revenue Code of 1954 to provide that certain evergreen trees more than 3 years old will be treated as timber.	Apr. 1, 1980.—Statement of Senator Long introducing this bill (Congressional Record S3337). Apr. 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2505 Apr. 1, 1980 Mr. Long and Messrs. Chafee and Moynihan To amend the Internal Revenue Code of 1954 with respect to the deduction for business gifts awarded to employees by reason of length of service or for safety achievement. (Increased present limitation on the deduction for service awards from $100 to $250.)	Apr. 1, 1980.—Statement of Senator Long introducing this bill (Congressional Record S3338). Apr. 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2507 **Apr. 1, 1980** Mr. Bayh and Mr. Sasser To authorize the President to impose higher or additional rates of duty on the products of any foreign country that does not cooperate with the United States in its diplomatic or economic initiatives in furtherance of the United Nations General Assembly Resolution relating to the Soviet invasion of Afghanistan and to prohibit the procurement of goods from any such country for use by the Government of the United States.	Apr. 1, 1980.—Statement of Senator Bayh introducing this bill (Congressional Record S3340). Apr. 9, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and State. July 30, 1980.—Adverse report from the Department of State. July 30, 1980.—Adverse report from the Department of the Treasury.
S. 2509 **Apr. 1, 1980** Mr. Heinz To permit until July 1, 1982, the duty-free entry of Tricot and Raschel warp knitting machines.	Apr. 9, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Apr. 23, 1980.—Report from the Department of State (no objection). May 6, 1980.—Report from the International Trade Commission (analysis). May 27, 1980.—Report from the Special Representative for Trade Negotiations (no objection).
S. 2512 **Apr. 1, 1980** Mr. Mathias and Messrs. Bentsen, Durenberger, Magnuson, and Packwood To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, to provide a deduction for certain amounts paid to captive insurers, and for other purposes.	Apr. 1, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S3343). Apr. 9, 1980.—Referred to Office and Management and Budget and Department of the Treasury.
S. 2518 **Apr. 2, 1980** Mr. Riegle and Mr. Bayh. To provide a program of emergency unemployment compensation.	Apr. 2, 1980.—Statement of Senator Riegle introducing this bill (Congressional Record S3436). Aug. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2520 Apr. 2, 1980 Mr. Durenberger Mr. Percy To amend the Internal Revenue Code of 1954 to increase the amount of the unified credit allowed against estate and gift tax. (Provides that gross estates with a value of $600,000 or less would not be subject to tax.)	Apr. 2, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S3437). Apr. 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2521 Apr. 2, 1980 Mr. Dole and Messrs. Armstrong, Bumpers, Burdick, Cochran, Garn, Glenn, Hart, Hayakawa, Heflin, Helms, Jepsen, Johnston, Laxalt, Long, Lugar, Melcher, Percy, Pryor, Randolph, Schmitt, Simpson, and Young To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.	Apr. 2, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S3438). Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. May 23, 1980.—Public hearing.
S. 2522 Apr. 2, 1980 Mr. Durenberger To amend the Internal Revenue Code of 1954 to extend the exclusion of grain from the sale of a principal residence to individuals under 55 years of age.	Apr. 2, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S3439). Apr. 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2526 Apr. 2, 1980 Mr. Baucus and Mr. Durkin To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain industrial development bonds the proceeds of which are to be used to furnish railroad transportation.	Apr. 2. 1980.—Statement of Senator Baucus introducing this bill (Congressional Record S3446). Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2533 **Apr. 2, 1980** Mr. Bentsen and Mr. Johnston To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.	Apr. 2, 1980.—Statement of Senator Bentsen introducing this bill (Congressional Record S3456). Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 2535 **Apr. 3, 1980** Mr. Heflin To amend title XIX of the Social Security Act to permit State medicaid programs to require nominal copayments for basic services provided to categorically needy individuals.	Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2536 **Apr. 3, 1980** Mr. Heflin To amend title XIX of the Social Security Act to permit States to terminate eligibility for medicaid medical assistance for up to 1 year for individuals determined to have abused the medicaid program.	Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2537 **Apr. 3, 1980** Mr. Heflin To permit relatives of medicaid-eligible individuals residing in nursing homes to contribute voluntarily to a State fund for the provision of such care.	Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2538 Apr. 3, 1980 **Mr. Heflin** To amend title XIX of the Social Security Act to allow States to provide for competitive bidding for the purchase of certain items under their medicaid plans.	Apr. 9, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2547 Apr. 3, 1980 Mr. Gravel and Messrs. Hatfield, Hayakawa, and Levin To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law.	Apr. 3, 1980.—Statement of Senator Gravel introducing this bill (Congressional Record S3527). Apr. 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 24, 1980.—Public hearing.
S. 2548 Apr. 3, 1980 Mr. Stone Relating to the application of section 103(b) of the Internal Revenue Code of 1954 to certain bonds for harbor improvements.	Apr. 3, 1980.—Statement of Senator Stone introducing this bill (Congressional Record S3527). Apr. 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury. May 30, 1980.—Public hearing. June 3, 1980.—Adverse report from the Office of Management and Budget.
S. 2555 Apr. 15, 1980 Mr. Bayh and Messrs. DeConcini and Garn To authorize the President to impose higher or additional rates of duty on the products of any foreign country that does not cooperate with the United States in its diplomatic or economic initiatives to terminate actions by Iran with respect to United States diplomatic personnel and to prohibit the procurement of goods from any such country for use by the government of the United States.	Apr. 15, 1980.—Statement of Senator Bayh introducing this bill (Congressional Record S3651). Apr. 18, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and State.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 2560 **Apr. 15, 1980**

Mr. Nelson
and Messrs. Boren, Durkin, and Stewart

To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

Apr. 15, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S3658).

Apr. 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

S. 2570 **Apr. 16, 1980**

Mr. Johnston

To authorize the President to establish a program to reduce and order the demand for motor fuel during a severe energy supply interruption.

Apr. 16, 1980.—Statement of Senator Johnston introducing this bill (Congressional Record S3760).

Apr. 22, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

S. 2574★ **Apr. 16, 1980**

Mr. Long
and Mr. Moynihan

To authorize an extension and amendment of the revenue sharing program to provide general purpose fiscal assistance to local governments, and for other purposes.

AMENDMENTS

Nov. 17, 1980 **No. 1** **(2621)**	(Melcher) Eliminates the requirement that Indian tribes and Alaskan Native villages give assurances that revenue sharing funds will be expended for members of the tribe or village residing in certain county areas.
Nov. 18, 1980 **No. 2** **(2624)**	(Exon) Provides a pilot program under which 5 States would receive a State government allocation equal to the amount of the reduction in categorical grants elected by them.

Mar. 6 and May 21, 1980.—Public hearings.

Apr. 16, 1980.—Statement of Senator Long introducing this bill (Congressional Record S3770).

Apr. 22, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Sept. 30, 1980.—Reported favorably to the Senate (S. Rept. 96–1009), as follows:

(a) continues general revenue sharing entitlements to local units of government for 5 more years;
(b) continues the present provisions relating to the distribution of funds;
(c) retains the current auditing requirement but gives the Secretary of the Treasury authority to waive the requirement in certain circumstances;
(d) eliminates the annual use report requirement but directs the Secretary of the Treasury to report to Congress on the fiscal impact of revenue sharing funds on State and local governments; and
(e) adds a new title authorizing a countercyclical fiscal assistance program with payments to State and local governments during periods of economic recession.

(See H.R. 7112)

S. 2581 **Apr. 17, 1980**

Mr. Church
and Messrs. Baucus, Bayh, Biden, Bumpers, Cohen, Durenberger, Durkin, Javits, Levin, McGovern, Pell, Sarbanes, and Thurmond

To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals.

Apr. 17, 1980.—Statement of Senator Church introducing this bill (Congressional Record S3883).

Apr. 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2586 **Apr. 21, 1980** Mr. Church and Mr. Bayh To amend the Internal Revenue Code of 1954 to provide for repayment of the oil import fee in the case of certain uses of gasoline.	Apr. 21, 1980.—Statement of Senator Church introducing this bill (Congressional Record S4001). Apr. 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2590 **Apr. 22, 1980** Mr. Metzenbaum To amend title XVIII of the Social Security Act to provide coverage for dental care, eyeglasses, and hearing aids under the pt. B supplementary medical insurance program.	Apr. 22, 1980.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S4072). Apr. 28, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. 2591 **Apr. 22, 1980** Mr. Mathias To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain amounts attributable to inflation.	Apr. 22, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S4073). Apr. 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2610 **Apr. 24, 1980** Mr. Durenberger To amend the Internal Revenue Code of 1954 to increase the investment tax credit for commuter highway vehicles to 20%, and other purposes.	Apr. 24, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S4215). Apr. 29, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2611 **Apr. 24, 1980** Mr. Durenberger To amend the Internal Revenue Code of 1954 to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, and for other purposes.	Apr. 24, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S4215). Apr. 29, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2615 **Apr. 28, 1980** Mr. Hatfield To provide for the conveyance of certain amphibious landing craft to the Coos County sheriff's office, Coos County, Oreg.	Apr. 28, 1980.—Statement of Senator Hatfield introducing this bill (Congressional Record S4262). Apr. 30, 1980.—Referred to Office of Management and Budget and Department of the Treasury. July 16, 1980.—Favorable report from the Office of Management and Budget. July 21, 1980.—Favorable report from the Department of the Treasury.
S. 2644 **May 1, 1980** Mr. Inouye and Mr. Matsunaga To amend the Social Security Act to provide for the direct reimbursement of qualified gerontological nurse practitioners under medicare and medicaid.	May 1, 1980.—Statement of Senator Inouye introducing this bill (Congressional Record S4458). May 8, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 2645 **May 1, 1980** Mr. Inouye and Mr. Matsunaga To amend title 5, U.S. Code, to provide for access to qualified professional gerontological nurse practitioners without prior referral in the Federal employee health benefits program.	May 1, 1980.—Statement of Senator Inouye introducing this bill (Congressional Record S4458).

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2646 May 2, 1980 **Mr. Boren** To amend the Internal Revenue Code of 1954 to provide for the exclusion from income of interest on certain savings.	May 2, 1980.—Statement of Senator Boren introducing this bill (Congressional Record S4499). May 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 24, 1980.—Public hearing.
S. 2653 May 5, 1980 **Mr. Melcher** To amend the Internal Revenue Code of 1954, to enhance savings and retirement for American taxpayers.	May 5, 1980.—Statement of Senator Melcher introducing this bill (Congressional Record S4561). May 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2660 May 6, 1980 **Mr. Mr. Moynihan** To clarify the definition of the term "local furnishing" in the Internal Revenue Code of 1954.	May 6, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S4699). May 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 24, 1980.—Public hearing.
S. 2676 May 7, 1980 **Mr. Durenberger** To amend the Internal Revenue Code of 1954 to encourage small business capital formation.	May 7, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S4874). May 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2677 **May 8, 1980** Mr. Stewart and Messrs. Baucus and Hart To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock to an ESOP if those proceeds are reinvested in such stock, and for an increase in basis for incentive stock held for certain period.	May 8, 1980.—Statement of Senator Stewart introducing this bill (Congressional Record S5096). May 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2678 **May 8, 1980** Mr. Exon To extend for 5 years the operation of State and Local Fiscal Assistance Act of 1972 and to provide that each State will receive the State government allocation only if it elects an equivalent reduction in the amount it would otherwise receive in specific categorical grant programs.	Mar. 6 and May 21, 1980.—Public hearings. May 8, 1980. Statement of Senator Exon introducing this bill (Congressional Record S4936). May 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2681 **May 8, 1980** Mr. Dole and Messrs. Armstrong, Baker, Danforth, Domenici, Garn, Jepsen, Lugar, McClure, Percy, and Pressler To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both.	Mar. 6 and May 21, 1980.—Public hearings. May 8, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S4958). May 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2689 **May 12, 1980** Mr. Sasser To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets.	May 12, 1980.—Statement of Senator Sasser introducing this bill (Congressional Record S5213). May 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	TITLE AND DESCRIPTION
S. 2697★ May 14, 1980 Mr. Long To authorize appropriations to the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative, and for other purposes. (Authorizes FY 1981 appropriations of $16.981.000 to the International Trade Commission and $477 million to the U.S. Customs Service. Also authorizes appropriations to the Office of U.S. Trade Representative of such sums as may be necessary to carry out its functions for FY 1981, 1982, 1983.)	May 14, 1980.—Reported favorably to the Senate (S. Rept. 96–701) as an original bill. May 14, 1980.—Placed on the Senate Calendar. May 28, 1980.—Senate passed by voice vote (Congressional Record S5855). *(See also S. 1132 and H.R. 2471)*
S. 2713 May 15, 1980 Mr. Stewart To amend the Internal Revenue Code of 1954 with respect to the treatment of travel expenses of employees not reimbursed for such expenses.	May 15, 1980.—Statement of Senator Stewart introducing this bill (Congressional Record S5477). May 20, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2721 May 15, 1980 Mr. Moynihan and Mr. Schmitt To require that most-favored-nation treatment be granted only to the products of countries which have not expropriated U.S. citizens' property without compensation therefor.	May 23, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Aug. 21, 1980.—Adverse report from the Department of State. Aug. 28, 1980.—Adverse report from the Department of Commerce.
S. 2722 May 15, 1980 Mr. Wallop and Messrs. Boren, Cannon, Cochran, Cohen, DeConcini, Domenici, Helms, Hollings, Laxalt, Roth, Sasser, Simpson, Talmadge, Thurmond, Warner, and Zorinsky. To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane.	May 15, 1980.—Statement of Senator Wallop introducing this bill (Congressional Record S5479). May 22, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2723 May 15, 1980 Mr. Moynihan To amend the Social Security Act to provide for low income energy assistance to recipients of aid to families with dependent children and recipients of supplemental security income benefits.	May 15, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S5479). May 22, 1980.—Referred to Office of Management and Budget, and Departments of the Treasury, Health and Human Services, and Energy.
S. 2740 May 20, 1980 Mr. Durenberger To amend the Internal Revenue Code of 1954.	May 20, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S5626).
S. 2742 May 20, 1980 Mr. Durenberger To amend the Internal Revenue Code of 1954 to provide that severance pay resulting from a plant closing shall be subject to tax at reduced rates.	May 20, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S5637). May 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2745 May 20, 1980 Mr. Dole and Messrs. Baker, Chafee, Danforth, Garn, Goldwater, Hatfield, Heinz, Lugar, Mathias, Roth, Schweiker, and Wallop To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.	May 20, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S5637). May 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2746 May 20, 1980 Mr. Hart To amend the Internal Revenue Code of 1954 with respect to the issuance of mortgage revenue bonds.	May 20, 1980.—Statement of Senator Hart introducing this bill (Congressional Record S5642). May 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2751 May 22, 1980 Mr. Morgan To amend the Internal Revenue Code of 1954 to permit certain multi-year pension plan distributions to be treated as qualifying rollover distributions.	May 22, 1980.—Statement of Senator Morgan introducing this bill (Congressional Record S5770). May 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2753 May 22, 1980 Mr. Bayh and Mr. Eagleton To prohibit the importation into the United States of motor vehicles, and of parts of motor vehicles, that are products of the Union of Soviet Socialist Republics.	May 22, 1980.—Statement of Senator Bayh introducing this bill (Congressional Record S5771). May 28, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.
S. 2757 May 22, 1980 Mr. Bentsen and Messrs. Danforth, Heinz, and Stevenson To encourage exports and the expansion of export trade services by providing special provisions on taxation of export trading companies.	May 28, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. June 24, 1980.—Public hearing. Aug. 19, 1980.—Adverse report from the Department of Commerce.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2761 May 22, 1980 Mr. Levin and Messrs. Metzenbaum, Randolph, and Tsongas To amend title XIX of the Social Security Act to require that States provide medicaid coverage for dental services (including dental prosthetics) for eligible individuals 65 or older.	May 22, 1980.—Statement of Senator Levin introducing this bill (Congressional Record S5772). May 28, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 2766 May 28, 1980 Mr. Gravel To amend the Internal Revenue Code of 1954 with respect to the treatment of interest on bonds sold to finance the construction of hydroelectric facilities.	May 28, 1980.—Statement of Senator Gravel introducing this bill (Congressional Record S5884). June 2, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. June 24, 1980.—Public hearing.
S. 2768 May 28, 1980 Mr. Wallop and Messrs. Domenici and Schmitt To amend ch. 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.	May 28, 1980.—Statement of Senator Wallop introducing this bill (Congressional Record S5886). June 2, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 2772 May 29, 1980 Mr. Bayh To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.	May 29, 1980.—Statement of Senator Bayh introducing this bill (Congressional Record S5955). June 2, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2775 **June 2, 1980** Mr. Bentsen and Messrs. Baucus, Chafee, Dole, Moynihan, Roth, Talmadge, and Wallop To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens.	June 2, 1980.—Statement of Senator Bentsen introducing this bill (Congressional Record S6084). June 4, 1980.—**Referred to Office of Management and Budget and Department of the Treasury.** Aug. 4, 1980.—Public hearing.
S. 2779 **June 3, 1980** Mr. Roth and Messrs. Bentsen, Chafee, and Inouye To establish a national policy on export-related taxes.	
S. 2781 **June 3, 1980** Mr. Baucus and Messrs. Levin and McGovern To discourage tax loss farming, and for other purposes.	June 3, 1980.—Statement of Senator Baucus introducing this bill (Congressional Record S6193).

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2783 **June 4, 1980** Mr. Wallop and Messrs. Garn, Hart and Matsunaga To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for purposes of the energy investment credit.	June 4, 1980.—Statement of Senator Wallop introducing this bill (Congressional Record S6265). June 24, 1980.—Public hearing.
S. 2784 **June 4, 1980** **Mr. Gravel** To amend the Crude Oil Windfall Profit Tax Act with respect to the effective date for changes in the investment credit relating to coke ovens.	June 4, 1980.—Statement of Senator Gravel introducing this bill (Congressional Record S6265). June 5, 1980.—Referred to Office of Management and Budget and Department of the Treasury. June 24, 1980.—Public hearing.
S. 2794 June 6, 1980 Mr. Hart To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.	June 6, 1980.—Statement of Senator Hart introducing this bill (Congressional Record S6405). June 12, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 2804 June 11, 1980 Mr. Nelson and Messrs. Durkin, Leahy, Melcher, and Roth To amend the Internal Revenue Code of 1954 and the Social Security Act to provide for a reduction in social security taxes.	June 11, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S6633). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2805 **June 11, 1980** Mr. Nelson and Messrs. Bumpers, Eagleton, and Moynihan **To provide that revenue ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.**	June 11, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S6636). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 4, 1980.—Public hearing.
S. 2808 **June 11, 1980** Mr. Levin and Messrs. Bayh, Boren, Hatch, Lugar, Nelson, Riegle, and Warner **To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States.**	June 11, 1980.—Statement of Senator Levin introducing this bill (Congressional Record S6638). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2809 **June 11, 1980** Mr. Packwood and Messrs. Bradley, Cochran, Cohen, Domenici, Durkin, Heinz, Javits, Leahy, Matsunaga, Melcher, Nelson, Randolph, and Williams **To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled.**	June 11, 1980.—Statement of Senator Packwood introducing this bill (Congressional Record S6645). June 16, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services. Aug. 27, 1980.—Public hearing.
S. 2811 **June 11, 1980** Mr. Durenberger **To amend the Internal Revenue Code of 1954 to allow a deduction for taxes paid on fuels used in ride-sharing vehicles.**	June 11, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S6649). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2812 June 11, 1980 Mr. Durenberger To amend the Internal Revenue Code of 1954 to provide to employers a credit against tax for costs incurred in ride-sharing programs.	June 11, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S6649). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2813 June 11, 1980 Mr. Durenberger To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle.	June 11, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S6649). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2814 June 11, 1980 Mr. Mathias To amend the Internal Revenue Code of 1954 to increase the amount and availability of the exclusion for earned income from sources without the United States.	June 11, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S6652). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2817 June 11, 1980 Mr. Mathias To amend the Internal Revenue Code of 1954 to allow a credit against income tax to manufacturers for certain payroll costs paid or incurred during the first 3 years of the employment of an employee.	June 11, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S6654). June 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2818 **June 11, 1980** Mr. Talmadge and Messrs. Baucus, Culver, Pressler, Pryor, and Stevens To amend the Internal Revenue Code of 1954 with respect to the treatment of mutual or cooperative electric and telephone companies.	June 11, 1980.—Statement of Senator Talmadge introducing this bill (Congressional Record S6656). June 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 4, 1980.—Public hearing.
S. 2822 **June 12, 1980** Mr. Schmitt To amend the Internal Revenue Code of 1954 to increase the partial interest and dividend exclusion for individuals to $750.	June 12, 1980.—Statement of Senator Schmitt introducing this bill (Congressional Record S7004). June 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2823 **June 12, 1980** Mr. Boschwitz and Messrs. Armstrong, Chafee, Hatch, Hatfield, Humphrey, Laxalt, Lugar, McClure, Pressler, Simpson, Tower, and Wallop To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas.	June 12, 1980.—Statement of Senator Boschwitz introducing this bill (Congressional Record S7005). June 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2825 **June 12, 1980** Mr. Baucus To amend the Internal Revenue Code of 1954 to provide greater protection for the rights of taxpayers.	June 12, 1980.—Statement of Senator Baucus introducing this bill (Congressional Record S7009). June 19, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2826 June 12, 1980 Mr. Bellmon To amend the Internal Revenue Code of 1954 with respect to the exemption from Federal income tax of interest paid on certain family farm homestead bonds.	June 12, 1980.—Statement of Senator Bellmon introducing this bill (Congressional Record S7013). June 17, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2838 June 17, 1980 Mr. Cranston and Mr. Matsunaga To amend sec. 51(d) of the Internal Revenue Code of 1954 to make technical modifications in the definition of an economically disadvantaged Vietnam-era veteran and to remove the age criterion applicable to such definition.	June 17, 1980.—Statement of Senator Cranston introducing this bill (Congressional Record S7237). June 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2841 June 17, 1980 Mr. Javits and Messrs. Bradley, Kennedy, Metzenbaum, Moynihan, Pell, and Randolph To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent.	June 17, 1980.—Statement of Senator Javits introducing this bill (Congressional Record S7239). June 23, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 2842 June 18, 1980 Mr. Jepsen To amend the Internal Revenue Code of 1954 to allow the investment tax credit to certain individuals who purchase used section 38 property used for farming purposes from a related party.	June 18, 1980.—Statement of Senator Jepsen introducing this bill (Congressional Record S7286). June 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2845 **June 18, 1980** Mr. Heflin To amend the Internal Revenue Code of 1954 to provide a deduction for expenses for legal services.	June 18, 1980.—Statement of Senator Heflin introducing this bill (Congressional Record S7291). June 24, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2848 **June 19, 1980** Mr. Dole and Messrs. Armstrong, Bellmon, Bentsen, Boren, Bumpers, Burdick, Cochran, Domenici, Garn, Glenn, Goldwater, Hart, Hayakawa, Heflin, Helms, Humphrey, Jepsen, Johnston, Kassebaum, Laxalt, Long, Lugar, McClure, Melcher, Percy, Pryor, Randolph, Schmitt, Simpson, Tower, Wallop, and Young To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.	June 19, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S7441).
S. 2857 **June 20, 1980** Mr. Packwood and Messrs. Ford, Hatfield, and Moynihan To amend the Social Security Act to provide for interfund borrowing between old-age, survivors, disability, and hospital insurance trust funds.	June 20, 1980.—Statement of Senator Packwood introducing this bill (Congressional Record S7639). June 24, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2877 **June 25, 1980** Mr. Church and Mr. Bumpers To amend title II of the Social Security Act to prevent payment, in certain cases of disability insurance benefits for a physical or mental condition arising from an individual's commission of a crime or the individual's incarceration in a penal institution, to exclude from the definition of "full time student" any individual incarcerated in a penal institution following a felony conviction, and to deem convicted felons to have refused rehabilitation services under certain circumstances.	June 25, 1980.—Statement of Senator Church introducing this bill (Congressional Record S8206). June 30, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2878 June 25, 1980 Mr. Dole and Messrs. Armstrong, Baker, Boschwitz, Chafee, Cochran, Cohen, Danforth, Domenici, Durenberger, Garn, Goldwater, Hatch, Hayakawa, Heinz, Heims, Humphrey, Javits, Jepsen, Mrs. Kassebaum, Laxalt, Lugar, McClure, Mathias, Percy, Pressler, Roth, Schmitt, Schweiker, Simpson, Stafford, Stevens, Thurmond, Tower, Wallop, Warner, and Young To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment.	June 25, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S8207). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2881 June 26, 1980 Mr. Bentsen and Messrs. Baucus, Bumpers, Chafee, Culver, Durenberger, Durkin, Gravel, Inouye, Jackson, Javits, Johnston, Leahy, Long, Magnuson, Mathias, Matsunaga, Moynihan, Randolph, Ribicoff, Roth, Talmadge, Thurmond, Tsongas, and Weicker To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives.	June 26, 1980.—Statement of Senator Bentsen introducing this bill (Congressional Record S8501). June 30, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2885★ Mr. Hollings To provide for reconciliation as provided by sec. 310 of the Congressional Budget Act of 1974. (Title V contains Finance Committee recommendations for spending reductions required by the reconciliation process of the first budget resolution for FY 1981.)[1] TITLE V: PROVISIONS REDUCING SPENDING IN PROGRAMS WITHIN THE JURISDICTION OF SENATE COMMITTEE ON FINANCE Amends the Federal-State Extended Unemployment Compensation Act of 1970 to: (1) eliminate the national trigger under the extended benefits program; (2) delay the payment of benefits (except in those States requiring State legislation until after the first legislative session after enactment); (3) give the States options as to the criteria for State "on" and "off" indicators; (4) stop payment of extended benefits to individuals who move to States in which there is not a State "on" indicator; and (5) revise the eligibility requirements. Redefines Federal service for ex-servicemen filing claims for unemployment compensation to mean active service of 1 year or more. Amends title IX (Employ-	June 26, 1980.—Committee on the Budget reported an original bill which was read twice and ordered to be placed on the calendar. June 30, 1980.—Considered and passed by the Senate. *(See action on H.R. 7765)*

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[1] This bill was not referred to the Finance Committee.

S. 2885★—Continued

TITLE V: PROVISIONS REDUCING SPENDING IN PROGRAMS WITHIN THE JURISDICTION OF SENATE COMMITTEE ON FINANCE—Continued

ment Security) of the Social Security Act to establish a Federal Employees Compensation Account in the Unemployment Trust Fund. Prohibits the Secretary of Labor from certifying State unemployment compensation laws which do not conform with these provisions. Amends title XVI (Supplemental Security Income) of the Social Security Act to include the resources sold at less than fair market value (to establish eligibility for benefits) in determining the individual's resources. Amends title XX (Grants to States for Services) of such act to exclude child day care services from Federal day care regulations. Amends title XI (General Provisions) of such act to establish ceilings for fiscal years 1979 and thereafter on payments to Puerto Rico, the Virgin Islands, and Guam. Amends title II (Old Age, Survivors and Disability Insurance) of such act to: (1) reallocate OASDI taxes; (2) limit retroactive benefits, (3) exclude prisoners from specified benefits, and (4) suspend benefits to prisoners in specified circumstances. Amends title XVIII (Medicare) of such act to set forth criteria for determining the reasonable cost of hospital services. Amends title XI (General Provisions) of such act to establish the Health Facilities Costs Commission to study the reimbursement of hospitals under medicare and medicaid. Amends title XVIII and title XIX (medicaid) of such act to prohibit providers of services from increasing amounts due from any individual, organization, or agency to offset reductions made based on the reasonable cost of hospital services. Amends title XI of such act to direct the Secretary of Health and Human Services to establish a Hospital Transitional Allowance Board to make payments to applicant hospitals to promote closings and conversions of underutilized facilities. Directs the Secretary to require coordinated audits of entities providing services under titles V (Maternal and Child Health) XVIII, and XIX of such Act. Amends title XVIII of such Act to prohibit program payments in excess of the provider's proportional share of the costs, unless higher proportional payments are justified. Amends title XI of such Act to authorize reimbursement for inappropriate inpatient hospital services in specified circumstances. Amends title XVIII of such Act to authorize payments for detoxification facility services if such services are required on an inpatient basis. Amends title XI of such act to require Professional Standards Review Organizations to give priority to reviewing routine hospital admission testing, preoperative hospital stays, and elective admissions when services are not available. Amends title XVIII of such Act to direct the Secretary to specify those surgical procedures and preoperative medical services be performed safely either on an inpatient basis or on an ambulatory basis. Provides for payments for such procedures and services. Sets forth criteria for determining the reasonable charges for physicians' services. Amends title XI of such to exclude specified items in determining the reasonable costs and charges of health services. Directs the Secretary to issue regulations limiting the amount of costs or charges that will be considered reasonable for outpatient services. Amends title XVIII of such act prohibit payments where payments can be made under liability insurance. Amends title XIX of such Act to set forth restrictions on the choice by recipients of medical service provided for by the State. Requires laboratory services to meet specified requirements. Directs the Secretary to withhold periodic interim payments to hospitals under title XVIII to make

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2885★—Continued TITLE V: PROVISIONS REDUCING SPENDING IN PROGRAMS WITHIN THE JURISDICTION OF SENATE COMMITTEE ON FINANCE—Continued the lag time for such reimbursements equal to that for hospitals not receiving such reimbursement. Amends title XIX of such act to withhold disputed payments to States until a final determination has been made. Requires the States to develop methods for determining reasonable rates for payment of skilled nursing and intermediate care facilities. Amends title XVIII of such act to impose limits on home health agency reimbursements. Requires reasonable physicians' charges to be determined as of the fiscal year in which the service is rendered. Directs the Secretary of the Treasury to delay transferring funds from the general fund into the Federal Old-Age and Survivors Insurance Trust Fund, Federal Disability Insurance Trust Fund, or Federal Hospital Insurance Trust Fund.	
S. 2893 June 27, 1980 Mr. Durkin To amend the Internal Revenue Code of 1954 to provide a retirement savings deduction for persons covered by pension plans.	June 27, 1980.—Statement of Senator Durkin introducing this bill (Congressional Record S8687). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2900 June 28, 1980 Mr. Mathias and Messrs. Cohen, Hollings, and Long To amend the Internal Revenue Code of 1954 to exempt officers and crew members of fishing vessels up to 15 tons from the provisions of the Federal Unemployment Tax Act.	June 28, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S8839). July 14, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 2901 June 28, 1980 Mr. Church To amend title XVI of the Social Security Act to clarify the definition of a public institution.	June 28, 1980.—Statement of Senator Church introducing this bill (Congressional Record S8839). July 14, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 2902 June 28, 1980 Mr. Mathias and Mr. Sarbanes To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.	June 28, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S8839). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2904 June 30, 1980 Mr. Talmadge and Mr. Dole To amend the Internal Revenue Code of 1954 to adjust the excise tax on tires, and for other purposes.	July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 4, 1980.—Public hearing.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2906 **June 30, 1980** Mr. Danforth and Messrs. Bradley, Culver, Durkin, Heinz, Moynihan, and Tsongas To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.	June 30, 1980.—Statement of Senator Danforth introducing this bill (Congressional Record S8972). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2909 **June 30, 1980** Mr. Long and Messrs. Armstrong, Dole, and Talmadge To amend title XI of the Social Security Act with respect to nonprofit health care philanthropy.	June 30, 1980.—Statement of Senator Long introducing this bill (Congressional Record S8976). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2915 **July 1, 1980** Mr. Roth To amend the Internal Revenue Code of 1954 to provide that gains from the sales of patents to unrelated persons should be treated in the same manner as ordinary income from the sale or licensing of patents.	July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2916 **July 1, 1980** Mr. Dole and Messrs. Cochran, Danforth, and Talmadge To amend the Internal Revenue Code of 1954 to provide that the investment credit may be claimed against the alternative minimum tax to the extent that it is attributable to the active conduct of a trade or business.	July 1, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S9149). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2917 **July 1, 1980** Mr. Sasser To amend the Internal Revenue Code of 1954 with respect to the issuance of mortgage revenue bonds.	July 1, 1980.—Statement of Senator Sasser introducing this bill (Congressional Record S9149). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2920 **July 2, 1980** Mr. Bradley and Mr. Randolph To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.	July 2, 1980.—Statement of Senator Bradley introducing this bill (Congressional Record S9194). July 14, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 2923 **July 2, 1980** Mr. Cranston and Messrs. Bentsen and Percy To reduce the capital gains rate, and for other purposes.	July 2, 1980.—Statement of Senator Cranston introducing this bill (Congressional Record S9331). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2924 **July 2, 1980** Mr. Cranston and Mr. Hayakawa To amend the Internal Revenue Code of 1954 to provide for increased investment by individuals through a tax-deferred rollover account.	July 2, 1980.—Statement of Senator Cranston introducing this bill (Congressional Record S9332). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2930 **July 2, 1980** Mr. Jepsen To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.	July 2, 1980.—Statement of Senator Jepsen introducing this bill (Congressional Record S9340). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2938 July 2, 1980 Mr. Dole and Messrs. Baucus, Cochran, Ford, Hatch, Mathias, Moynihan, and Wallop To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes.	July 2, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S9346). July 14, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Education.
S. 2939★ July 2, 1980 Mr. Hollings To provide for revenue reconciliation as provided by sec. 310 of the Congressional Budget Act of 1974. (Contains Finance Committee recommendations for revenue increases required by the reconciliation process of the first budget resolution for FY 1981.)[1] **Subtitle A** Taxation of Foreign Investment in United States Real Property—Amends the Internal Revenue Code to impose on a nonresident alien or foreign corporation a tax of 28 percent of the excess over $5,000 (if any) of the net capital gains realized by the taxpayer during the taxable year from the sale of United States real property interest. Defines "U.S. real property interest" as either: (1) an interest in real property located in the United States; or (2) any interest (other than solely as a creditor) in any corporation, partnership, or trust which was in a U.S. real property holding organization (a business entity in which a controlling interest is held by ten or fewer individuals and of which U.S. real property interests constitute more than 50 percent of the fair market value of the organization) for up to five years prior to such sale. Includes within the term "interest in real property" fee ownership and co-ownership of land or improvements thereon, leaseholds of land or improvements, and options to acquire such leaseholds of land or improvements. States that nonrecognition provisions shall not apply to amounts realized on such sales, except as prescribed by the Secretary of the Treasury. Requires individuals who acquire a U.S. real property interest from a nonresident alien or a foreign corporation to withhold an amount equal to 28 percent of the amount realized on the transaction. Provides an exemption from such withholding requirement if: (1) the buyer knows the seller is a foreign person, or the seller of a property interest provides the buyer with notice which indicates that any tax liability with respect to the sale has been satisfied or does not exist; (2) the transaction involves the acquisition of stock in a corporation which is effected through the medium of an organized securities exchange; or (3) the transac-	July 2, 1980.—Committee on the Budget reported an original bill which was read twice and ordered to be placed on the calendar. July 23, 1980.—Considered and passed by the Senate, with amendments. *(See action on H.R. 7765)*

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[1] This bill was not referred to the Finance Committee.

S. 2939★—Continued

Subtitle A—Continued

tion involves the sale of property used as a single family principal residence and the amount realized upon disposition does not exceed $150,000. Allows a credit against the income tax for any tax so withheld. Requires any entity holding United States real property interests to file an informational return for the calendar year in which such interests are held. Requires every entity making a return to furnish an informational statement, as prescribed by the Secretary, to each person who at any time during such year held an interest in such entity. Provides civil penalties for organizations which fail to file such returns. Overrides, for taxable years after Dec. 31, 1984, tax treaties which would exempt foreign investors from the requirements established by this act. Permits the Internal Revenue Service to inspect the books and records of a taxpayer to insure compliance with the requirements of this act without regard to any restrictions on IRS inspections otherwise imposed by law.

Subtitle B

Inclusion in Wages of FICA Taxes Paid by Employer—Includes in a taxpayer's wages the old-age, survivors, and disability insurance and hospital insurance taxes paid by the taxpayer's employer, unless such wages are for domestic service in the employer's private home, or for agricultural labor.

Subtitle C

Telephone Tax—Extends the two percent telephone tax through 1981.

Subtitle D

Cash Management—Requires any large corporation (which had taxable income of at least $1,000,000 for any of the three immediately preceding years) to pay at least 50 percent of its current year tax as estimated tax. Includes any minimum tax in such estimated tax payments. Increases from 80 percent to 85 percent the amount of estimated tax that must be paid to avoid penalties for underpayment.

Subtitle E

Import Duty on Certain Imports of Ethyl Alcohol—Amends the Appendix to the Tariff Schedules of the United States to Impose an import duty on ethyl alcohol imported for use as fuel.

Subtitle F

Amendments Relating to Crude Oil Windfall Profit Tax—Allows a credit against or refund of crude oil windfall profit taxes to any qualified royalty owner for any portion of such tax paid in connection with qualified royalty production between Feb. 29, 1980 and Jan. 1, 1981. Limits such credit to $1,000. Provides for allocation of such credit among family members, and among stockholders in qualified family farm corporations. Denies an income tax deduction where such credit or refund is allowable. Reduces the adjusted base price of crude oil for purposes of computing the windfall profit tax by a multiple of .008 for fiscal year 1981.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2940 July 2, 1980 Mr. Chafee To provide for permanent tax rate reductions for individuals, reduction of the "marriage penalty" tax incentives for new plant and equipment small business tax relief, and export tax incentives beginning in 1981.	July 2, 1980.—Statement of Senator Chafee introducing this bill (Congressional Record S9348). July 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2946 July 22, 1980 Mr. Cochran To amend the Internal Revenue Code of 1954 to allow estates required to file estate tax returns before July 13, 1978, to elect the valuation of certain farm, and so forth, real property under sec. 2032A of such code within ninety days after final regulations are adopted under such section.	July 25, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2948 July 22, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.	July 22, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S9554). July 25, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2949 July 22, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.	July 22, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S9554). July 25, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2953 July 23, 1980 Mr. Talmadge To amend the Internal Revenue Code of 1954 to facilitate the acquisition and ownership of all, or substantially all, of the stock of an employer by employees through an employee stock-ownership plan, and for other purposes.	July 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2959 July 24, 1980 Mr. Jepsen and Messrs. Bayh, Church, Cochran, Domenici, Hatch, Levin, Randolph, and Young To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.	July 24, 1980.—Statement of Senator Jepsen introducing this bill (Congressional Record S9704). July 28, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2967 July 24, 1980 Mr. Nelson and Messrs. Baucus, Byrd of Virginia, Eagleton, Mathias, Melcher, Pressler, Riegle, and Wallop To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.	July 24, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S9841). July 30, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 4, 1980.—Public hearing.
S. 2969 July 24, 1980 Mr. Williams and Messrs. Cochran and Stewart To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.	July 24, 1980.—Statement of Senator Williams introducing this bill (Congressional Record S9846). July 30, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 2979 July 25, 1980 Mr. Metzenbaum and Messrs. Bayh, Burdick, Church, Culver, Durkin, Ford, Javits, McGovern, Magnuson, Mathias, Melcher, Moynihan, Roth, and Sasser To amend the Railroad Retirement Act of 1974 and the Internal Revenue Code of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses.	July 25, 1980.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S9939).
S. 2981 July 28, 1980 Mr. Weicker and Messrs. Baucus, Hatch, Hayakawa, Heinz, and Hollings To amend the Internal Revenue Code of 1954 to provide tax incentives for the issuance of small business participating debentures.	July 28, 1980.—Statement of Senator Weicker introducing this bill (Congressional Record S10013). July 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2982 July 28, 1980 Mr. Long and Messrs. Gravel and Stewart To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stockownership plans through the investment tax credit, to provide a credit against tax for contributions to an employee stockownership plan based upon wages as an alternative to that based on investment in equipment, and for other purposes.	July 28, 1980.—Statement of Senator Long introducing this bill (Congressional Record S10018). July 30, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2983 July 28, 1980 Mr. Schweiker and Messrs. Bellmon, Cannon, Cochran, Dole, Garn, Hatch, Hayakawa, Humphrey, Jepsen, Laxalt, Lugar, McClure, Percy, Roth, Schmitt, Simpson, Stevens, Thurmond, Tower, Wallop, and Weicker To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains.	July 28, 1980.—Statement of Senator Schweiker introducing this bill (Congressional Record S10022). July 30, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 2984 **July 28, 1980** Mr. Pell To amend the Federal Unemployment Tax Act with respect to the pension offset provision.	July 28, 1980.—Statement of Senator Pell introducing this bill (Congressional Record S10023). July 30, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 2996 **July 30, 1980** Mr. Heinz To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States which have outstanding loans will not apply if the State makes certain repayments.	July 30, 1980.—Statement of Senator Heinz introducing this bill (Congressional Record S10349). Aug. 5, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2997 **July 30, 1980** Mr. Chafee To amend the Federal Unemployment Tax Act to provide for a cap on the increase in the Federal unemployment tax in the case of States meeting certain requirements.	July 30, 1980.—Statement of Senator Chafee introducing this bill (Congressional Record S10351). Aug. 4, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 2998 **July 30, 1980** Mr. Nelson and Messrs. Bentsen, Bumpers, Byrd of Virginia, Culver, Durenberger, Leahy, Magnuson, Moynisan, Stewart, and Walllop To amend the Internal Revenue Code of 1954 to promote capital investment in small business, and for other purposes.	July 30, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S10352). Aug. 5, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3000 July 31, 1980 Mr. Schmitt To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for exclusion.	July 31, 1980.—Statement of Senator Schmitt introducing this bill (Congressional Record S10473). Aug. 5, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3004 Aug. 1, 1980 Mr. McGovern and Mr. Durenberger To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.	Aug. 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3006 Aug. 1, 1980 Mr. Wallop Messrs. Boren, Domenici, Riegle, Simpson, and Tower To amend the Internal Revenue Code of 1954 to provide a nonrefundable tax credit for investment in qualified industrial energy efficiency and fuel conversion projects.	Aug. 1, 1980.—Statement of Senator Wallop introducing this bill (Congressional Record S10566). Aug. 6, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
S. 3008 Aug. 1, 1980 Mr. Durenberger and Mr. McGovern To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.	Aug. 1, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S10570). Aug. 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3012 Aug. 5, 1980 Mr. Javits and Messrs. Bayh, Durenberger, Durkin, Leahy, Magnuson, Moynihan, Nelson, Randolph, Riegle, Sarbanes, Stone, and Williams To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.	Aug. 5, 1980.—Statement of Senator Javits introducing this bill (Congressional Record S10821). Aug. 18, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3019 Aug. 5, 1980 Mr. Danforth and Messrs. Baucus, Dole, and Talmadge To provide for demonstration projects whereby medicare patients receiving chemotherapy or radiation therapy may be housed and boarded in settings other than inpatient hospital facilities.	Aug. 5, 1980.—Statement of Senator Danforth introducing this bill (Congressional Record S10834). Aug. 18, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3020 Aug. 5, 1980 Mr. Ribicoff and Mr. Roth To approve and implement the protocol to the trade agreement relating to customs valuation, and for other purposes.	Aug. 5, 1980.—Statement of Senator Ribicoff introducing this bill (Congressional Record S10835). Aug. 18, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce. Sept. 12, 1980.—Favorable report from the Special Representative for Trade Negotiations. Sept. 23, 1980.—Report from the Department of State (no objection). Sept. 25, 1980.—Favorable report from the Office of Management and Budget. Oct. 20, 1980.—Favorable report from the Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3029 Aug. 6, 1980 Mr. Matsunaga and Mr. Inouye To amend the Social Security Act with respect to professional mental health services.	Aug. 6, 1980.—Statement of Senator Matsunaga introducing this bill (Congressional Record S10996). Aug. 18, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services. Oct. 1, 1980.—Adverse report from the Department of Health and Human Services.
S. 3030 Aug. 6, 1980 Mr. Durenberger and Messrs. Baucus, Bentsen, Hatfield, Hayakawa, Pell, Percy, and Tsongas To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes.	Aug. 6, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S10998).
S. 3032 Aug. 6, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the "marriage penalty."	Aug. 6, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S11005). Aug. 18, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3035 Aug. 6, 1980 Mr. Levin and Mr. Riegle To amend the Trade Act of 1974 to provide readjustment assistance to workers and firms supplying essential parts or services, or extracted minerals, to import-impacted firms.	Aug. 6, 1980.—Statement of Senator Levin introducing this bill (Congressional Record S11006). Aug. 18, 1980.—Referred to Office of Management and Budget and Departments of the Treasury, State, and Commerce, International Trade Commission, and Special Representative for Trade Negotiations.
S. 3038 Aug. 6, 1980 Mr. Bayh To prohibit the imports of canned beef from Argentina.	Aug. 6, 1980.—Statement of Senator Bayh introducing this bill (Congressional Record S11012).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3040 Aug. 18, 1980 Mr. Bentsen and Messrs. Baucus, Cranston, Danforth, Matsunaga, Moynihan, Nelson, and Ribicoff To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade.	Aug. 22, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3042 Aug. 19, 1980 Mr. Heinz and Messrs. Bayh, Glenn and Randolph To amend the Internal Revenue Code of 1954 to permit the current expensing of amounts paid or incurred in connection with the construction or erection of pollution control facilities.	Aug. 19, 1980.—Statement of Senator Heinz introducing this bill (Congressional Record S11237). Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3043 Aug. 19, 1980 Mr. Domenici To amend the Internal Revenue Code of 1954 to provide a more graduated tax rate for corporations.	Aug. 19, 1980.—Statement of Senator Domenici introducing this bill (Congressional Record S11238). Aug. 22, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3047 Aug. 20, 1980 Mr. Bentsen Tax Reduction Act of 1980.	Aug. 20, 1980.—Statement of Senator Bentsen introducing this bill (Congressional Record S11295). Sept. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3048 Aug. 21, 1980 Mr. Mathias To amend the Internal Revenue Code of 1954 to permit the rollover gain from the sale of farmland development rights to a State under a farmland preservation program, and for other purposes.	Aug. 21, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S11347). Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3052 Aug. 21, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide a 67-percent maximum tax rate for individual income taxes and to reduce capital gains tax rates for corporations and individuals.	Aug. 21, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S11353). Sept. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3057 Aug. 22, 1980 Mr. Long and Messrs. Matsunaga and Talmadge To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass.	Aug. 22, 1980.—Statement of Senator Long introducing this bill (Congressional Record S11425). Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3060 Aug. 22, 1980 Mr. Hart To amend the Internal Revenue Code of 1954 to exempt from income tax the capital gain from the first resale of new capacity stock.	Aug. 22, 1980.—Statement of Senator Hart introducing this bill (Congressional Record S11425). Sept. 3. 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3064 **Aug. 25, 1980** Mr. Moynihan To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of welfare and medicaid costs, and for other purposes.	Aug. 25, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S11537). Sept. 3, 1980.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services.
S. 3068 **Aug. 27, 1980** Mr. Leahy To discharge the States from the obligation of repayment of money deposited with them under the act of June 23, 1836.	Aug. 27, 1980.—Statement of Senator Leahy introducing this bill (Congressional Record S11757). Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Sept. 18, 1980.—Report from the Department of the Treasury (defers to Congress).
S. 3069 **Aug. 27, 1980** Mr. Nelson To amend the Internal Revenue Code of 1954 to make the investment tax credit for motor vehicle manufacturing property refundable.	Aug. 27, 1980.—Statement of Senator Nelson introducing this bill (Congressional Record S11757). Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3070 **Aug. 27, 1989** Mr. Durenberger To amend the Revenue Act of 1978 with respect to foreign tax credit adjustments for capital gains.	Aug. 27, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S11758). Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3071 Aug. 27, 1980 Mr. Johnston and Mr. Lugar To amend the Internal Revenue Code of 1954 to provide a credit for investment in equity securities of domestic corporations.	Aug. 27, 1980.—Statement of Senator Johnston introducing this bill (Congressional Record S11759). Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3076 Aug. 27, 1980 Mr. Durkin To provide an exemption from the tax on failure to distribute income, by and on excess business holdings of, a private foundation under the Internal Revenue Code of 1954.	Sept. 3, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3077 Sept. 3, 1980 Mr. Heinz To amend the Internal Revenue Code of 1954 to provide that, whenever the U.S. International Trade Commission unanimously recommends action in an import relief case, the President shall take the action recommended.	Sept. 3, 1980.—Statement of Senator Heinz introducing this bill (Congressional Record S11949). Sept. 8, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, and Agriculture.
S. 3080 Sept. 3, 1980 Mr. Byrd, Va. To amend the Internal Revenue Code of 1954 to provide for the annual imposition and payment of the gift tax.	Sept. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3082 Sept. 4, 1980 Mr. Tower To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77–85.	Sept. 4, 1980.—Statement of Senator Tower introducing this bill (Congressional Record S12071). Sept. 8. 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3085 Sept. 4, 1980 Mr. Nelson To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.	Sept. 8, 1980.—Referred to Office of Management and Budget and Departments of the Treasury, and Energy.
S. 3086 Sept. 4, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide that certain research and development expenditures will not be taken into account for purposes of the "small-issue exemption" from the industrial development bond rules.	Sept. 4, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S12072). Sept. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3088 Sept. 4, 1980 Mr. Moynihan To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.	Sept. 4, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S12073). Sept. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3090 **Sept. 4, 1980** Mr. Moynihan and Messrs. Baucus, Boren, Nelson To amend sec. 6427(e) of the Internal Revenue Code of 1954. (Extends the provision refunding 4-cent-a-gallon Federal excise tax on gasoline to taxicab operators.)	Sept. 4, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S12075). Sept. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Sept. 30, 1980.—Favorable report from the Department of Energy.
S. 3093 **Sept. 4, 1980** Mr. Moynihan To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of welfare and medicaid costs, and for other purposes.	Sept. 8, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3094 **Sept. 4, 1980** Mr. Hatch To reinstate the tax treatment with respect to annuity contracts and reserves based on a segregated asset account as they existed prior to issuance of Rev. Rul. 77–85.	Sept. 4, 1980.—Statement of Senator Hatch introducing this bill (Congressional Record S12078). Sept. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3095 **Sept. 8, 1980** Mr. Bentsen To amend the Internal Revenue Code of 1954 to encourage the revitalization of urban areas around the Nation. (Modifies rehabilitation tax credit for certain leased structures.)	Sept. 8, 1980.—Statement of Senator Bentsen introducing this bill (Congressional Record S12194). Sept. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3098 Sept. 8, 1980 Mr. Heflin To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for the taxpayer, the taxpayer's spouse, or a dependent, who has a disability requiring the use of a wheelchair.	Sept. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3106 Sept. 10, 1980 Mr. Nelson To amend the Internal Revenue Code of 1954 to provide for the indexation of individual income tax brackets, and for other purposes.	Sept. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3108 Sept. 11, 1980 Mr. Dole and Mr. Packwood To amend sec. 72 of the Internal Revenue Code of 1954 relating to the taxation of annuity contracts.	Sept. 11, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S12461). Sept. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3113 Sept. 15, 1980 Mr. Dole To amend the Tariff Schedules of the United States to increase the quantity of cigarettes that may be accorded duty-free treatment if acquired in the insular possessions and entered by returning U.S. residents.	Sept. 23, 1980.—Referred to Office of Management and Budget and International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, and Agriculture. Oct. 23, 1980.—Report from the State Department (defers to other agencies).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3119 Sept. 16, 1980 Mr. Durenberger To amend the Internal Revenue Code of 1954 to provide limitations with respect to the issuance of mortgage revenue bonds the interest on which is exempt from Federal income tax.	Sept. 16, 1980.—Statement of Senator Durenberger introducing this bill (Congressional Record S12681). Sept. 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3121 Sept. 17, 1980 Mr. Levin To amend title IV of the Social Security Act to allow States to make AFDC shelter payments in the form of vendor payments where an AFDC recipient has failed to make two consecutive rent payments, and for other purposes.	Sept. 23, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3127 Sept. 18, 1980 Mr. Dole To amend the "Presidential Election Campaign Fund Act" regarding a Presidential candidate refusing to debate. (Provides that a candidate refusing debate under controlled circumstances would be ineligible for Presidential election campaign funds.)	Sept. 18, 1980.—Statement of Senator Dole introducing this bill (Congressional Record S13032). Sept. 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3134 Sept. 22, 1980 Mr. Bradley To provide an electric car tax credit.	Sept. 22, 1980.—Statement of Senator Bradley introducing this bill (Congressional Record S13110). Sept. 25, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3135 **Sept. 22, 1980** Mr. Moynihan To provide for a temporary program of Federal supplemental unemployment compensation.	Sept. 22. 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S13110). Sept. 25, 1980.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.
S. 3142 **Sept. 24, 1980** Mr. Ribicoff For the relief of the estate of Dorothy Meserve Kunhardt.	Oct. 1, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3144 **Sept. 24, 1980** Mr. Levin To amend title IV of the Social Security Act to require States to make AFDC shelter payments in the form of vendor payments where an AFDC recipient has failed to make two consecutive payments, and for other purposes.	Oct. 1, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3146 **Sept. 24, 1980** Mr. Baucus To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.	Sept. 29, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3150 Sept. 24, 1980 Mr. Talmadge To amend title IV of the Social Security Act to provide for the establishment of a quality control system for programs of aid to families with dependent children.	Sept. 24, 1980.—Statement of Senator Talmadge introducing this bill (Congressional Record S13356). Oct. 1, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3151 Sept. 24, 1980 Mr. Matsunaga and Mr. Inouye To amend the Employee Retirement Income Security Act of 1974, for the purpose of waiving preemption in the case of the Hawaii Prepaid Health Care Act.	Sept. 24, 1980.—Statement of Senator Matsunaga introducing this bill (Congressional Record S13350). Sept. 29, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3154 Sept. 24, 1980 Mr. Talmadge To make technical corrections in certain provisions of Public Law 96–249 and Public Law 96–265 which relate to information by the Commissioner of Social Security.	Sept. 24, 1980.—Statement of Senator Talmadge introducing this bill (Congressional Record S13361). Sept. 29, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3155 Sept. 24, 1980 Mr. Talmadge To amend the Adoption Assistance and Child Welfare Act of 1980 to extend the postponement of certain penalties relating to child support requirements.	Sept. 24, 1980.—Statement of Senator Talmadge introducing this bill (Congressional Record S13362). Oct. 1, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3157 Sept. 25, 1980 Mr. Talmadge To amend the Internal Revenue Code with respect to allowance of jobs credit and WIN credit against alternative minimum tax.	Sept. 25, 1980.—Statement of Senator Talmadge introducing this bill (Congressional Record S13515). Oct. 1, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3158 Sept. 25, 1980 Mr. Talmadge To amend the Adoption Assistance and Child Welfare Act of 1980 to extend the postponement of certain penalties relating to child support requirements.	Sept. 25, 1980.—Statement of Senator Talmadge introducing this bill (Congressional Record S13516). Oct. 1, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3159 Sept. 25, 1980 Mr. Talmadge To make technical corrections in certain provisions of Public Law 96–249 and Public Law 96–265 which relate to information by the Commissioner of Social Security.	Sept. 25, 1980.—Statement of Senator Talmadge introducing this bill (Congressional Record S13516). Oct. 1, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
S. 3165 Sept. 29, 1980 Mr. Chafee and Messrs. Heinz, and Pell To amend the Trade Act of 1974 to improve the operation of the generalized system of preferences.	Sept. 29, 1980.—Statement of Senator Chafee introducing this bill (Congressional Record S13722). Oct. 6, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, Agriculture, and Labor. Dec. 2, 1980.—Adverse report from the U.S. Trade Representative.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3166 Sept. 29, 1980 Mr. Chafee and Mr. Pell To postpone the designation of certain recently subdivided articles under the Tariff Schedules of the United States as eligible articles under the generalized system of preferences established by the Trade Act of 1974 until the International Trade Commission has conducted a study of potential market disruption.	Sept. 29, 1980.—Statement of Senator Chafee introducing this bill (Congressional Record S13724). Oct. 6, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, Agriculture, and Labor.
S. 3167 Sept. 30, 1980 Mr. Randolph and Mr. Baker To amend the Internal Revenue Code of 1954 to impose a manufacturers excise tax on the sale of light gauge steel drums.	Oct. 6, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3174 Sept. 30, 1980 Mr. Long and Mr. Roth To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.	Sept. 30, 1980.—Statement of Senator Long introducing this bill (Congressional Record S14411).
S. 3175 Sept. 30, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 to increase the amount that an artist may deduct when he contributes an artistic composition to charity.	Sept. 30, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S14112). Oct. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3176 Sept. 30, 1980 Mr. Moynihan To amend a provision of the Internal Revenue Code dealing with involuntary conversions of broadcast property.	Sept. 30, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S14713).
S. 3187 Oct. 1, 1980 Mr. Mathias To prevent the estate tax law from operating to encourage or to require the destruction of open lands by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms a part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.	Oct. 1, 1980.—Statement of Senator Mathias introducing this bill (Congressional Record S14058). Oct. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3190 Oct. 1, 1980 Mr. Cranston To amend the Internal Revenue Code of 1954 to provide that, with respect to the windfall profit tax, the holder of a net profits interest shall be treated as the producer of the same proportion of the production from the property as is represented by his net profits interest.	Oct. 1, 1980.—Statement of Senator Cranston introducing this bill (Congressional Record S14066). Oct. 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3198 Nov. 13, 1980 Mr. Melcher and Mr. Boschwitz To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.	Nov. 13, 1980.—Statement of Senator Melcher introducing this bill (Congressional Record S14434). Nov. 14, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3201 Nov. 14, 1980 Mr. Heinz and Mr. Moynihan To amend sec. 504 of the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences.	Nov. 14, 1980.—Statement of Senator Heinz introducing this bill (Congressional Record S14497). Nov. 17, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture.
S. 3203 Nov. 17, 1980 Mr. Armstrong and Messrs. Boren, Dole, Exon, Goldwater, and Mathias To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.	Nov. 17, 1980.—Statement of Senator Armstrong introducing this bill (Congressional Record S14555). Nov. 20, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3210 Nov. 18, 1980 Mr. Moynihan To amend the Internal Revenue Code to permit a taxpayer to reduce his windfall profit tax liability by 25 percent of the amount of excess profits taxes he has paid State government.	Nov. 18, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S14637). Nov. 21, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3211 Nov. 18, 1980 Mr. Hatch To amend titles XVII and XIX of the Social Security Act to expand the coverage of home health services in general, to extend the coverage of home health care provided by proprietary providers and the coverage of community home health services provided by hospitals, and for other purposes.	Nov. 18, 1980.—Statement of Senator Hatch introducing this bill (Congressional Record S14637). Nov. 21, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3213 **Nov. 19, 1980** Mr. Bentsen To amend the Internal Revenue Code of 1954 to repeal the 30-percent withholding tax on interest received by foreigners on certain portfolio investments.	Nov. 19, 1980.—Statement of Senator Bentsen introducing this bill (Congressional Record S14712). Nov. 21, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3224 **Nov. 20, 1980** Mr. Baucus To amend the Internal Revenue Code of 1954 to subject pension trusts to the tax imposed by sec. 511 on unrelated business income for income related to the sale or rental of farmland and grazing land.	Nov. 20, 1980.—Statement of Senator Baucus introducing this bill (Congressional Record S14783). Nov. 26, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
S. 3236 **Dec. 2, 1980** Mr. Bellmon To provide that royalties received by the United States from the production of oil, gas, coal, and minerals on Federal lands shall be used to reduce the public debt.	Dec. 2, 1980.—Statement of Senator Bellmon introducing this bill (Congressional Record S15268). Dec. 4, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3237 **Dec. 3, 1980** Mr. Durenberger To amend the Internal Revenue Code to provide for inflation adjustments.	Dec. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. 3238 Dec. 3, 1980 Mr. Thurmond To encourage film corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.	Dec. 3, 1980.—Statement of Senator Thurmond introducing this bill (Congressional Record S15458). Dec. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3251 Dec. 5, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 with respect to the tax treatment of Americans abroad.	Dec. 5, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S15745). Dec. 10, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3252 Dec. 5, 1980 Mr. Moynihan To amend the Internal Revenue Code of 1954 to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate.	Dec. 5, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S15746). Dec. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3253 Dec. 5, 1980 Mr. Moynihan To amend sec. 280 of the Internal Revenue Code of 1954 to exclude from the application of such section expenses incurred by an author of a book or similar property in the writing of such book or property.	Dec. 5, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S15746). Dec. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3254 **Dec. 5, 1980** Mr. Moynihan To amend the Internal Revenue Code of 1954 to exclude from gross income of an employee the value of public transit passes provided by his employer, to provide a refundable tax credit to an employer in an amount equal to 5 percent of the cost of public transit provided by such employer to his employee, and for other purposes.	Dec. 5, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S15747). Dec. 8, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3255 **Dec. 5, 1980** Mr. Moynihan To amend the Internal Revenue Code to clarify when the costs of maintaining an office at home may be deducted.	Dec. 5, 1980.—Statement of Senator Moynihan introducing this bill (Congressional Record S15748). Dec. 10, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. 3264 **Dec. 12, 1980** Mr. Jepsen To amend the Internal Revenue Code of 1954 to allow a deduction for home-care services provided by a taxpayer to members of the family.	Dec. 16, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

SENATE RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. Res. 51★ **Feb. 1, 1979** Mr. Long Requesting an additional $30.000 for the Committee on Finance for routine committee expenses.	Feb. 1, 1979.—Reported favorably to the Senate (without written report). Feb. 1, 1979.—Referred to Committee on Rules and Administration. Mar. 1, 1979.—Reported favorably to the Senate by Committee on Rules and Administration (**S. Rept. 96–28**), without amendment. Mar. 7, 1979.—Passed by the Senate, without amendment, by voice vote (**Congressional Record S2882**).
S. Res. 52★ **Feb. 1, 1979** Mr. Long Requesting an additional $1,300,000 for the Committee on Finance for inquiries and investigations.	Feb. 1, 1979.—Reported favorably to the Senate (without written report). Feb. 1, 1979.—Referred to Committee on Rules and Administration. Mar. 1, 1979.—Reported favorably to the Senate by Committee on Rules and Administration (**S. Rept. 96–16**), with an amendment providing $1.019.600 for inquiries and investigations. Mar. 7, 1979.—Passed by the Senate, after adopting the committee amendment by voice vote (**Congressional Record S2278**).
S. Res. 165 **May 17, 1979** Mr. Domenici With respect to establishing a North American Continental Trade Commission. (Requests the President to enter into negotiations with the Republic of Canada and with the United Mexican States in order to establish a North American Continental Trade Commission.)	May 17, 1979.—Statement of Senator Domenici introducing this resolution (Congressional Record S6174). May 22, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Dec. 7, 1979.—Adverse report from the Department of Agriculture. Dec. 12, 1979.—Adverse report from the Department of State. Dec. 12, 1979.—Adverse report from the Department of Commerce.
S. Res. 168 **May 22, 1979** Mr. Durkin To protect the American leather tanning industry. (Expresses the sense of the Senate that the President, in accord with the office of the Special Trade Representative must proceed with diligence and expediency in establishing a formal program which addresses itself to the shortages of supply, and inequities in international trade which plague the American tanning industry, with the understanding and intent that an adequate supply of this scarce raw material must be made available to domestic purchasers.)	May 22, 1979.—Statement of Senator Durkin introducing this resolution (Congressional Record S6437). May 24, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. Res. 169 ★ May 22, 1979 Mr. Cohen and Messrs. Bradley, Burdick, Dole, Domenici, Church, Heinz, Glenn, Mrs. Kassebaum, Messrs. Melcher, Packwood, Percy, and Pryor Relating to the HEW report on in-home services. (States the sense of the Senate that the report of the Secretary of Health, Education, and Welfare is not responsive to the requirements of law.)	May 22, 1979.—Statement of Senator Cohen introducing this resolution (Congressional Record S6438). May 24, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. June 27, 1979.—Reported favorably to the Senate (**S. Rept. 96–233**), without amendment. July 11, 1979.—Passed by the Senate, without amendment, by voice vote (Congressional Record S9160). Aug. 2, 1979.—House passed identical resolution, H. Res. 357.
S. Res. 188 ★ June 19, 1979 Mr. Gravel Relating to transitional rules governing use of tax-exempt State and municipal bonds known as mortgage bonds. (Expresses the sense of the Senate that the transitional rules applicable to tax-exempt State and local mortgage revenue bonds, as tentatively agreed to by the House Ways and Means Committee is supported by the Senate. The transitional rule contained in this resolution allows tax-exempt status to bonds issued after Apr. 25, 1979, if official actions had been taken by that date indicating an intent to issue such bonds. The necessary official action would include authorization to hire bond counsel, authorization to hire bond underwriters or authorization to conduct a market analysis. In addition, provisions of the resolution deal with rollovers of existing tax-exempt mortgage bond issues and special rules for projects under development.)	June 19, 1979.—Statement of Senator Gravel introducing this resolution (Congressional Record S8047). June 21, 1979.—Referred to Office of Management and Budget and Department of the Treasury. July 12, 1979.—Reported favorably to the Senate, without amendment (**S. Rept. 96–243**). July 19, 1979.—Passed by the Senate, by voice vote after agreeing to the Gravel UP amendment No. 401, which allows the Texas public nonprofit corporation to issue mortgage subsidy bonds in compliance with the transition provisions of the resolution (Congressional Record S9943–9945).
S. Res. 205 July 26, 1979 Mr. Pressler Expressing the sense of the Senate that the United States should take certain actions to persuade or compel the European Economic Community to cease reimbursing exploiters for subsidizing the production of wheat for export from the countries which are members of the European Economic Community.	July 26, 1979.—Statement of Senator Pressler introducing this resolution (Congressional Record S10674). July 31, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Apr. 1, 1980.—Adverse report from the Department of Agriculture. June 13, 1980.—Adverse report from the Department of State.
S. Res. 213 ★ July 30, 1979 Mr. Long To waive sec. 402(a) of the Congressional Budget Act with respect to the consideration of S. 566.	July 30, 1979.—Reported favorably to the Senate by Committee on Finance as an original resolution (no written report). July 30, 1979.—Referred to Committee on the Budget. July 31, 1979.—Reported favorably to the Senate by Senate Committee on the Budget, without amendment (no written report). Aug. 3, 1979.—Passed by the Senate, without amendment, by voice vote (Congressional Record S11562).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. Res. 269 ★ **Oct. 30, 1979** Mr. Long Waiving sec. 402(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 1543.	Oct. 30, 1979.—Reported favorably to the Senate by Committee on Finance as an original resolution (no written report). Oct. 30, 1979.—Referred to Committee on the Budget. Nov. 15, 1979.—Favorably reported by Committee on the Budget, without amendment, (no written report). Dec. 4, 1979.—Passed by the Senate, without amendment, by voice vote (Congressional Record S17758).
S. Res. 293★ **Nov. 29, 1979** Mr. Long An original resolution increasing the limitation on expenditures by the Committee on Finance for the procurement of consultants.	Nov. 29 1979.—Reported favorably to the Senate (no written report). Nov. 29, 1979.—Referred to Committee on Rules and Administration. Dec. 13, 1979.—Reported favorably to the Senate (S. Rept. 96–489), without amendment. Dec. 20, 1979.—Passed by the Senate, without amendment, by voice vote (Congressional Record S19292).
S. Res. 337★ **Jan. 24, 1980** Mr. Long Original resolution authorizing additional expenditures by the Committee on Finance.	Jan. 24, 1980.—Reported favorably to the Senate (no written report). Jan. 24, 1980.—Referred to Committee on Rules and Administration. Feb. 27, 1980.—Reported favorably to the Senate by Committee on Rules and Administration (S. Rept. 96-603), without amendment, by voice vote (Congressional Record S1905). Mar. 4, 1980.—Passed by the Senate, without amendment, by voice vote (Congressional Record S2174).
S. Res. 385 **Mar. 18, 1980** Mr. DeConcini Relating to nontaxing of social security benefits. (Expresses the sense of the Senate that the Senate should not enact any legislation allowing taxation of social security benefits.)	Mar. 18, 1980.—Statement of Senator DeConcini introducing this resolution (Congressional Record S2577).
S. Res. 408 **Apr. 17, 1980** Mr. McGovern Regarding the need to reduce the Federal debt. (Expresses the sense of the Senate that all funds derived from the Windfall Profit Tax should be utilized for reduction of the Federal debt.)	Apr. 22, 1980.—Referred to Office of Management and Budget and Department of the Treasury.
S. Res. 411 **Apr. 28, 1980** Mr. Hayakawa and Messrs. Chafee, Goldwater, Humphrey, Melcher, and Thurmond Relating to withholding tax of certain interest and dividends. (Expresses the sense of the Senate that no Federal withholding tax be imposed on dividends and interest received by any citizen or resident of the United States.)	Apr. 28, 1980.—Statement of Senator Hayakawa introducing this resolution (Congressional Record S4268). Apr. 30, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. Res. 431★ **May 14, 1980** Mr. Long Waiving sec. 303(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 3236 and the conference report thereon.	May 14, 1980.—Finance Committee reported favorably to the Senate (no written report). May 14, 1980.—Referred to Budget Committee. May 29, 1980.—Budget Committee reported favorably to the Senate, without amendment (no written report). May 29, 1980.—Passed by the Senate, without amendment, by voice vote (Congressional Record S5943).
S. Res. 432★ **May 14, 1980** Mr. Nelson and Messrs. Baucus, Bayh, Bentsen, Boren, Bradley, Bumpers, Byrd of Virginia, Chafee, Church, Culver, Danforth, DeConcini, Dole, Durenberger, Durkin, Eagleton, Goldwater, Gravel, Hart, Hayakawa, Heinz, Huddleston, Kennedy, Long, McGovern, Matsunaga, Melcher, Moynihan, Packwood, Pressler, Pryor, Randolph, Ribicoff, Riegle, Roth, Sarbanes, Sasser, Stafford, Stone, Talmadge, Thurmond, Wallop, and Weicker With respect to taxing of social security benefits. (Expresses the sense of the Senate that the 96th Congress will not enact legislation which would change the tax-free treatment of social security benefits.)	May 15, 1980.—Reported favorably to the Senate **(S. Rept. 96–726)** without amendment. Aug. 4, 1980.—Passed by the Senate without amendment (Congressional Record S10736). ***(See also H. Con. Res. 351)***
S. Res. 435★ **May 15, 1980** Mr. Long Relating to transitional rules governing the use of tax-exempt State and municipal bonds known as mortgage bonds. (Provides that any legislation to be passed by the Senate restricting the use of mortgage bonds will not apply to bonds issued before Jan. 1, 1981, provided that bond proceeds (exclusive of issuance costs and a reasonably required reserve) are committed to mortgages within one year after the date of issuance. In order to satisfy this commitment requirement, a firm commitment letter must commit to an individual a stated amount of money for the purchase or improvement of a particular residence for a stated period of time at a stated interest rate. A particular bond issue will not become taxable solely by reason of the fact that all of the proceeds of the issue were not committed to mortgages within 1 year from the date of issuance as long as the uncommitted portion of the proceeds are used to redeem obligations within 18 months of the date of the issuance of the bonds.)	May 15, 1980.—Reported favorably to the Senate **(S. Rept. 96–727)** without amendment. ***(Added as an amendment to H.R. 7542, supplemental appropriations)***
S. Res. 481★ **June 26, 1980** Mr. Bentsen and Messrs. Baucus, Bayh, Biden, Boren, Bradley, Bumpers, Burdick, Byrd of West Virginia, Cannon, Chiles, Church, Cranston, Culver, DeConcini, Durkin, Eagleton, Exon, Ford, Glenn, Hart, Huddleston, Inouye, Jackson, Johnston, Kennedy, Leahy, Levin, Long, McGovern, Matsunaga, Melcher, Mitchell, Moynihan, Nelson, Pryor, Randolph, Ribicoff, Riegle, Sarbanes, Sasser, Stennis, Stevenson, Stone, Stewart, Talmadge, Tsongas, and Williams Directing the Committee on Finance to study and report on a tax program.	June 26, 1980.—Statement of Senator Bentsen introducing this resolution (Congressional Record S8514). **(See H.R. 5829 and also S. Con. Res. 127)**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. Res. 528★ **Sept. 24, 1980** Mr. Long Waiving section 402(a) of the Congressional Budget Act with respect to the consideration of S. 2574.	Sept. 24, 1980.—Reported favorably to the Senate (no written report) as an original resolution. Sept. 24, 1980.—Referred to Budget Committee. Nov. 14, 1980.—Budget Committee reported favorably to the Senate without amendment (no written report).
S. Res. 536 **Oct. 1, 1980** Mr. Domenici Declaring it is the sense of the Senate that the United States of America is on the verge of bankruptcy.	

SENATE JOINT RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S.J. Res. 159★ **Apr. 2, 1980** Mr. Dole and Messrs. Armstrong, Bayh, Boren, Boschwitz, Bumpers, Burdick, Church, Cochran, Cohen, Danforth, Eagleton, Exon, Garn, Hatch, Hayakawa, Heflin, Heinz, Helms, Humphrey, Jepsen, Kennedy, Laxalt, Leahy, Lugar, McGovern, Metzenbaum, Pressler, Pryor, Randolph, Schmitt, Thurmond, Tower, Wallop, and Zorinsky Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products.	Apr. 2, 1980.—Statement of Senator Dole introducing this resolution (Congressional Record S3467). Apr. 9, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Energy. May 15, 1980.—Favorably reported to the Senate (**S. Rept. 96–728**), without amendment. ***(Adopted as an amendment to H.R. 7428)*** June 6, 1980.—Indefinitely postponed.
S.J. Res. 160 **Apr. 15, 1980** Mr. Chafee and Mr. Bayh Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports on petroleum or petroleum products.	Apr. 15, 1980.—Statement of Senator Chafee introducing this resolution (Congressional Record S3660). Apr. 18, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Energy.
S.J. Res. 163 **Apr. 16, 1980** Mr. Durkin and Mr. Bayh To disapprove the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum or petroleum products.	Apr. 16, 1980.—Statement of Senator Durkin introducing this resolution (Congressional Record S3776). Apr. 18, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Energy.
S.J. Res. 193 **Aug. 5, 1980** Mr. Riegle and Messrs. Bayh, Bentsen, Biden, Boren, Bradley, Bumpers, Cranston, Dole, Durkin, Eagleton, Exon, Glenn, Hatch, Heflin, Hollings, Huddleston, Javits, Kennedy, Leahy, Levin, Lugar, Melcher, Metzenbaum, Mitchell, Nelson, Randolph, Roth, Sarbanes, Sasser, Stewart, Talmadge, and Williams Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States. **ADMENDMENTS** **Dec. 4, 1980 No. 1 (2645)** (Stevenson) Insures consultations with all appropriate parties before and during negotiations to restrict imports. **Dec. 4, 1980 No. 2 (2646)** (Stevenson) Requires the President to make certain determinations before negotiating quotas on auto imports. **Dec. 4, 1980 No. 3 (2647)** (Stevenson) Insures that any quotas negotiated on auto imports are representative of recent import levels.	Aug. 5, 1980.—Statement of Senator Riegle introducing this resolution (Congressional Record S10839). Aug. 18, 1980.—Referred to Office of Management and Budget and International Trade Commission, Special Representative for Trade Negotiations, Departments of Treasury, State, and Commerce.

SENATE CONCURRENT RESOLUTIONS REFERRED TO COMMITTEE

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. Con. Res. 47★ Oct. 24, 1979 Mr. Ribicoff (by request) To approve the extension of nondiscriminatory treatment with respect to the products of the People's Republic of China.	Oct. 24, 1979.—Statement of Senator Ribicoff introducing this resolution (Congressional Record S15041). Nov. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Nov. 15, 1979.—Public hearing. Dec. 28, 1979.—Favorable report from the Special Representative for Trade Negotiations. Jan. 10, 1980.—Reported favorably to the Senate (S. Rept. 96–549), without amendment. Jan. 29, 1980.—Indefinitely postponed. *(Action taken on H. Con Res. 204)*
S. Con. Res. 67 Jan. 24, 1980 Mr. Nelson and Messrs. Bayh, Bumpers, Byrd of Virginia, Church, Culver, Durkin, Eagleton, Hart, Heinz, Huddleston, Kennedy, McGovern, Melcher, Moynihan, Packwood, Pressler, Pryor, Randolph, Ribicoff, Sarbanes, Sasser, Stafford, and Wallop With respect to taxing social security benefits. (Expresses the sense of the Congress that the 96th Congress shall not enact legislation taxing social security benefits.)	Jan. 24, 1980.—Statement of Senator Nelson introducing this resolution (Congressional Record S384). Jan. 29, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
S. Con. Res. 82 Mar. 20, 1980 Mr. Church and Messrs. Burdick, Chafee, Durkin, Ford, Hatfield, Levin, McGovern, and Melcher Relating to increased social security benefits. (Expresses the sense of the Congress that this year's automatic cost-of-living increase in social security benefits should be allowed to occur as scheduled, effective June 1, 1980, in accordance with the recommendations made by the President in his budget proposal submitted to the Congress on Jan. 28, 1980.)	Mar. 20, 1980.—Statement of Senator Church introducing this resolution (Congressional Record S2749).
S. Con. Res. 87 Apr. 17, 1980 Mr. Helms and Mr. Boren Regarding the economic policy of the United States. (Expresses the sense of the Congress that the economic policy of the United States focus on a renewed emphasis on growth through tax cuts and reduced Federal spending in order to provide Americans from all walks of life with increased prosperity, opportunity, and freedom under law.)	Apr. 17, 1980.—Statement of Senator Helms introducing this resolution (Congressional Record S3826, S3889). Apr. 22, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
S. Con. Res. 92★ **May 6, 1980** Mr. Chafee and Messrs. Armstrong, Baker, Bayh, Bentsen, Boren, Boschwitz, Bumpers, Church, Cochran, Cohen, Danforth, DeConcini, Dole, Domenici, Durkin, Durenberger, Eagleton, Ford, Garn, Glenn, Goldwater, Hart, Hatch, Hatfield, Hayakawa, Heinz, Helms, Humphrey, Jepsen, Mrs. Kassebaum, Messrs. Laxalt, Leahy, Lugar, McClure, McGovern, Mathias, Melcher, Metzenbaum, Morgan, Nunn, Percy, Pressler, Pryor, Randolph, Roth, Schmitt, Schweiker, Simpson, Stafford, Stevens, Stewart, Stone, Talmadge, Thurmond, Tower, Wallop, Warner, Weicker, Williams, Young, and Zorinsky Relating to withholding of income tax on interest and dividend payments. (Expresses the sense of the Congress that the enactment of a withholding tax on interest and dividend payments would be detrimental to the economic well-being of the United States.)	May 6, 1980.—Statement of Senator Chafee introducing this resolution (Congressional Record S4599). May 9, 1980.—Referred to Office of Management and Budget and Department of the Treasury. July 23, 1980.—Reported favorably to the Senate (**S. Rept. 96–863**), without amendment.
S. Con. Res. 99 **June 12, 1980** Mr. Talmadge Regarding the crisis in the U.S. automobile industry.	June 12, 1980.—Statement of Senator Talmadge introducing this resolution (Congressional Record S7034).
S. Con. Res. 108★ **July 22, 1980** Mr. Danforth and Messrs. Chafee, Cohen, Durkin, Eagleton, Heinz, Hollings, Mitchell, Moynihan, Nelson, Sarbanes, Tsongas, and Williams To disapprove the determination not to provide import relief for the leather wearing apparel industry.	Aug. 19, 1980.—Public hearing. Aug. 22, 1980.—Reported favorably to the Senate without amendment (**S. Rept. 96–910**). Sept. 16, 1980.—Passed by the Senate without amendment (Congressional Record S12713).
S. Con. Res. 115 **Aug. 22, 1980** Mr. Cohen Relating to tax credits for wood-burning heating systems.	Aug. 22, 1980.—Statement of Senator Cohen introducing this resolution (Congressional Record S11428). Sept. 3, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. Con. Res. 127★ **Sept. 24, 1980** Mr. Long Expressing the sense of the Congress with respect to consideration of the Tax Reduction Act of 1980.	Sept. 24, 1980.—Reported favorably to the Senate (no written report) as an original resolution. Sept. 24, 1980.—Placed on the Senate calendar.
S. Con. Res. 137 **Dec. 3, 1980** Mr. Williams and Messrs. Biden, Bradley, Cannon, Chafee, Cohen, Cranston, Durenberger, Durkin, Hatfield, Hayakawa, Heflin, Huddleston, Leahy, Levin, Morgan, Pell, Riegle, Roth, Sarbanes, Schmitt, Simpson, Stafford, Stewart, Thurmond, Tsongas, and Warner. To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981.	Dec. 3, 1980.—Statement of Senator Williams introducing this concurrent resolution (Congressional Record S15458).

HOUSE RESOLUTIONS REFERRED TO COMMITTEE

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
H. Con. Res. 204★ To approve the extension of nondiscriminatory treatment with respect to the products of the People's Republic of China.	Jan. 24, 1980.—Received, considered and agreed to by the Senate, by rollcall vote (No. 13) of 74 yeas, 8 nays, without amendment (Congressional Record S351). June 6, 1980.—Indefinitely postponed. ***(See also S. Con. Res. 47)***
H. Con. Res. 351 **July 23, 1980** With respect to taxing social security benefits.	July 28, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services. ***(See also S. Res. 432)***
H. Con. Res. 376 **Nov. 19, 1980** Relative to Japan-United States trade.	Nov. 21, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, and Agriculture.
H.J. Res. 531★ Disapproving the imposition, effective Mar. 15, 1980, by the President of fees on the importation of crude oil and gasoline.	June 4, 1980.—Placed on the Senate Calendar. June 6, 1980.—Indefinitely postponed. ***(Adopted as an amendment to H.R. 7428)***
H.J. Res. 569★ To provide for a temporary increase in the public debt limit. (Provides a $925 billion debt limit through Feb. 28, 1981 ($525 billion temporary, $400 billion permanent).)	June 13, 1980.—Ordered held at the Senate desk. June 26, 1980.—Passed by the Senate, by rollcall vote (No. 257) of 54 yeas, 39 nays (Congressional Record S8381), after rejecting the following amendments proposed thereto: *Dole UP amendment No. 1321*, providing for permanent tax rate reduction for individuals and incentives for new plant and equipment, motion to table agreed to by rollcall vote (No. 255) of 58 yeas, 38 nays (Congressional Record S8390); *Armstrong UP amendment No. 1322*, providing for indexing of income tax rates, personal exemptions, and the zero bracket amount, motion to table agreed to by rollcall vote (No. 256) of 54 yeas, 39 nays (Congressional Record S8409); and *McClure UP amendment No. 1324*, extending the temporary increase in the public debt until September 30, 1981, by voice vote (Congressional Record S8419). June 28, 1980.—Signed by the President. **(Public Law 96–286)**

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
H.J. Res. 570★ **June 13, 1980** To provide for a temporary increase in the public debt limit. (Provides a $935 billion debt limit ($535 billion temporary, $400 billion permanent), from Oct. 1, 1980, through Sept. 30, 1981.)	Aug. 5, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Dec. 4, 1980.—Reported favorably to the Senate without amendment (no written report). Dec. 12, 1980.—Passed by the Senate without amendment, by voice vote (Congressional Record S16366). Dec. 19, 1980.—Signed by the President. **(Public Law 96-556)**
H.J. Res. 598★ **Dec. 3, 1980** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.	Dec. 4, 1980.—Reported favorably to the Senate (no written report), with an amendment authorizing the President to enter into negotiations with foreign countries to limit the export of automobiles and trucks, and parts used in assembling them from such countries, and their importation into the United States. Any negotiated export or import restraint could extend no later than June 30, 1983. The resolution as amended provides immunity from prosecution or civil liability under U.S. antitrust laws for the actions of any person necessary to implement any negotiated agreement or any modification or renewal of such an agreement. Dec. 8, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Labor. **(See also H.J. Res. 636)**
H.J. Res. 636★ To provide for a temporary increase in the public debt limit. (Increases the temporary public debt limit to $978.6 billion through Sept. 30, 1981.)	Dec. 4, 1980.—Reported favorably to the Senate (no written report), with an amendment increasing the temporary public debt limit to $956 billion through March 31, 1981. Dec. 12, 1980.—Senate briefly considered H.J. Res. 636 to which was proposed a modified Riegle UP amdt. 1925, authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States. (By 12 yeas to 65 nays, Senate failed to agree to a motion to table this amendment.) H.J. Res. 636 was subsequently laid aside, and Senate then passed H.J. Res. 570, increasing the temporary limit on the public debt to $935.1 billion. **(See H.J. Res. 570)**

HOUSE BILLS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 934★ **May 17, 1979**

For the relief of Brian Hall and Vera W. Hall.

(Provides that the claimants do not have to pay capital gains tax on the sale of their old residence.)

May 21, 1979.—**Referred to Office of Management and Budget and the Department of the Treasury.**

COMMITTEE ACTION

Dec. 10, 1979.—Reported favorably to the Senate **(S. Rept. 96–471)**, amended as follows:

PRIVATE RELIEF PROVISIONS

(a) Provides that claimants Brian and Vera Hall will not have to pay on capital gains tax on the sale of their old residence.

PROVISIONS RELATING TO HOSPITALS

(a) Establishes a new method of reimbursement for routine operating costs for hospitals under the medicare and medicaid programs. The new mechanism, to be effective July 1, 1980, would provide for incentive reimbursement—rewarding hospitals whose routine operating costs are below average, and penalizing hospitals whose routine operating costs are substantially above average;

(b) provides for including in payments to short-term hospitals, reimbursement for increased operating costs and, in the case of nonprofit institutions, for increased capital costs associated with the closing down or conversion to approved use of underutilized bed capacity or services;

(c) includes several changes in the current law limitations on medicare and medicaid payments related to certain capital expenditures by health care facilities and home health agencies;

(d) changes the allowed rate of return on for-profit hospitals' net equity, which under present law is equal to 1½ times the current rate of return on social security trust funds. The new rate of return multiplier would be: 2½ times for hospitals entitled to an incentive payment under the incentive reimbursement system in sec. 202 of the bill; 2 times for hospitals that are reimbursed only their reasonable costs; and 1½ times for hospitals with costs in excess of their routine cost limits;

(e) provides for medicare, medicaid and the maternal and child health programs to share findings from a single audit where these programs reimburse the same entity on the basis of its reasonable costs;

(f) excludes certain charitable donations for the purpose of de-
(g) authorizes the Secretary to apply medicare standards to rural
care and medicaid;

(g) authorizes the Secretary to apply medicare standards to rural hospitals more flexibly to take into account the availability of qualified personnel, the scope of services furnished, and the economic impact of structural standards which, if rigidly applied, would result in unreasonable financial hardship for a rural hospital; but only to the extent that such differential application of the standards does not adversely affect the health and safety of patients;

(h) recognizes podiatrists, acting within the scope of their practice, for purposes of physician certification and participation as physicians in utilization review under medicare;

(i) provides that medicare would not reimburse any institution for a disproportionate share of costs until evidence is produced which justifies a specific adjustment under given circumstances for given facilities;

H.R. 934★—Continued

COMMITTEE ACTION—Continued

PROVISIONS RELATING TO HOSPITALS—continued

(j) provides that in certain cases medicare and medicaid payments to hospitals be made at the average skilled nursing facility, intermediate care-facility or detoxification facility payment rate (as appropriate), rather than the higher hospital rate, for patients medically determined by PSRO reviewers to need the lower level of care rather than acute hospital care. The bill also authorizes that benefits be provided and payment be made under medicare to qualified nonhospital inpatient detoxification facilities;

(k) authorizes a program of grants and loans to facilitate the conversion of surplus acute care hospital beds to long-term care beds in public and nonprofit hospitals; and

(l) directs PSRO's to review areas of frequent overutilization (such as diagnostic tests routinely provided on admission without a physician's order and weekend elective admissions and preoperative stays for elective procedures in excess of one day) to assure that payment is made under medicare and medicaid only when such services are medically appropriate.

PROVISION RELATING TO SKILLED NURSING FACILITIES, INTERMEDIATE CARE FACILITIES, AND HOME HEALTH

(a) Permits a simplified cost reimbursement formula for medicare and medicaid reimbursement for small rural hospitals that wish to use acute care beds for long-term care services during periods of excess bed capacity;

(b) authorize the Secretary (i) to validate, where he deems it necessary, State determinations on the eligibility of SNFs and ICFs under medicaid and to make independent and binding determinations on their participation and (ii) to impose intermediate sanctions less severe than decertification when such facilities have been found to be out of compliance;

(c) prohibits the Secretary from imposing numerical limits on the number of home visits which might be made by skilled nursing home or intermediate care patients under medicaid;

(d) directs the Secretary of HEW to conduct a study of the availability and need for skilled nursing facility services under the medicare and medicaid programs and of the desirability and feasibility of requiring such facilities that wish to participate in one program to participate in both;

(e) directs the Secretary to review the present criteria for renewing benefits for skilled nursing care to assure that they are not too restrictive;

(f) repeals existing medicare provisions authorizing, by type of diagnosis, presumed periods of coverage for skilled nursing facilities and home health services;

(g) repeals section 249 of the Social Security Amendments of 1972 so as to allow States, subject to certain requirements, to develop their own payment systems for skilled nursing facilities and intermediate care facilities; and

(h) removes the requirement in existing law that limits medicare home health benefits to 100 visits under part A and 100 visits under part B and the requirement that a beneficiary has to be an inpatient in a hospital for at least three days before he can qualify for part A home health benefits. Other provisions related to home health services under medicare and medicaid would: (i) change the plan of care requirements to allow physician assistants and nurse practitioners in rural areas to establish plans of care and to require that plans of care include programs for patient education; (ii) establish guidelines for determining the direct and indirect incurred

H.R. 934★—Continued

COMMITTEE ACTION—Continued

PROVISION RELATING TO SKILLED NURSING FACILITIES, INTERMEDIATE CARE FACILITIES, AND HOME HEALTH—continued

costs of home health services; (iii) establish demonstration projects for utilization review of home health services; (iv) permit payment for home health services provided in adult day care centers; and (v) redesignate "home helath aides" as "homemaker-home health aides".

PROVISIONS RELATING TO MEDICAL AND OTHER HEALTH SERVICES

(a) Includes incentives for physicians to accept assignment by expenditing payment of claims from "participating" physicians—i.e., physicians who accept assignment for all their medicare services. It also authorizes five to ten pilot projects to experiment with ways of encouraging physicians to accept assignments;

(b) authorizes the Secretary to initiate the development and approve the use of terminology systems and relative value schedules by physicians in billing medicare, medicaid, and for other purposes;

(c) extends for an additional year (until October 1, 1979) the date for implementation of sec. 227 of P.L. 92-603 relating to reimbursement of teaching physicians. It also provides an alternate reimbursement method for teaching teams in hospitals which do not qualify for fee-for-service reimbursement for medical services under medicare;

(d) permits medicare reimbursement to be made to free-standing ambulatory surgical centers and physicians performing surgery in their offices for use of surgical facilities needed to perform a listed group of surgical procedures;

(e) modifies existing medicare criteria for determining reasonable charges for physician's services;

(f) prohibits the Secretary from routinely releasing medicare information, and provides that State agencies shall not be required to release medicaid information, relating amounts paid to physicans under the respective programs, except as otherwise specifically required by Federal law;

(g) amends present law to provide for direct payment under medicare to allergists for preparation of a reasonable supply of antigens which would be dispensed or administered by or under the supervision of another physician;

(h) includes a technical change that would permit payment by medicare for care directly to the spouse or other legal representative of a deceased medicare beneficiary on the basis of a nonreceipted bill. Under present law, medicare can only pay where the physician accepts an assignment or where the family has actually paid the bill. Thus, in some cases where a physician refuses an assignment, families have encountered difficulty in raising sufficient cash to pay the bill in order to be eligible for payment by medicare;

(i) repeals the existing medicare requirement that a physician establish a detailed plan of treatment for speech pathology services;

(j) requires the Department of HEW to conduct a study of the present methods of reimbursement for durable medical equipment and to recommend changes that are appropriate. The Secretary would be required to submit a report on this study within 12 months of enactment;

(k) waives the $60 medicare deductible in applying special laboratory billing procedures under medicare;

(l) waives the medicare Part B $60 deductible with respect to services provided in rural health clinics;

H.R. 934★—Continued

COMMITTEE ACTION—Continued

PROVISIONS RELATING TO MEDICAL AND OTHER HEALTH SERVICES—continued

(m) recognizes comprehensive outpatient rehabilitation facilities as "providers of services" under the medicare program if they meet specific conditions of participation;

(n) permits payment for ambulance services to a more distant hospital when the nearest hospital does not have staff qualified to undertake the required care. Ambulance transportation to receive radiation therapy and other specialized services could also be covered under certain circumstances;

(o) extends the coverage of dental services under medicare to include any services performed by a doctor of dental medicine or dental surgery which he is legally authorized to perform in cases where the servies would be covered if performed by a physician. The bill also would provide that payments would be made under medicare for inpatient hospital stays that are justified because of the severity of the dental procedure;

(p) authorizes medicare part B reimbursement to optometrists for services related to aphakia which are within the scope of licensed optometric practice, and which are covered under present law when provided by a physician;

(q) deletes the requirement for chiropractic coverage that a subluxation be demonstrated to exist through an X-ray. Under the bill, other clinical findings would suffice in lieu of an X-ray;

(r) eliminates the present exclusion under medicare of services related to the treatment of plantar warts; and

(s) requires the newly established Health Facilities Cost Commission to give priority to the development of limitations on reimbursement for hospital outpatient service costs. Further, the Secretary is required to issue regulations providing for the establishment of such limitations.

MISCELLANEOUS PROVISIONS

(a) Protects the confidentiality of certain kinds of PSRO information that identify an individual patient, provider, practitioner, supplier, or reviewer except in specified cases;

(b) provides, except under certain specified circumstances, that compensation paid to contractors, employees or related organizations, consultants, or subcontractors at any tier would not be recognized for medicare-medicaid reimbursement purposes where the payments (in whole or part, in cash or kind) are based upon percentage arrangements;

(c) terminates the Health Insurance Benefits Advisory Council;

(d) requires HEW to adopt, to the extent feasible, standardized claims forms for medicare and medicaid within 2 years of enactment;

(e) provides that medicare would not be the payor of first resort in cases where the patient is involved in an accident and his care can be paid for under liability coverage of the individual who was at fault;

(f) provides that adverse decisions of the Provider Reimbursement Review Board involving actions brought jointly by several providers may be appealed to the Federal district court for the group's headquarters office (or for the appellant having the most money at issue, if the group is not under common ownership) is located:

(g) permits States to deny medicaid eligibility for up to 1 year in cases where an aged, blind, or disabled person qualifies by dis-

H.R. 934★—Continued

COMMITTEE ACTION—Continued

MISCELLANEOUS PROVISIONS—continued

posing of significant assets by either giving them away or selling them for less than fair market value in order to establish medicaid eligibility;

(h) allows a State to purchase laboratory services and medical devices for its medicaid population through competitive bidding or other arrangements for a 3-year experimental period;

(i) gives States which do not currently have a "buy-in" agreement with medicare for all medicaid eligibles an additional 12 months to enter into such arrangements;

(j) extends for 2 years (until October 1, 1982) the period when increased Federal matching is available for funding of State medicaid fraud control units;

(k) provides that Federal medicaid funds may not be drawn upon until they are actually needed by the State to pay providers and practitioners;

(l) provides that if the Secretary notifies a State of any audits, quality control performance reports, deficiencies, or changes in Federal matching payments under the Social Security Act, simultaneous notification would also be made to the Governor of the State and the respective chairmen of the legislative and appropriation committees of that State's legislature having jurisdiction over the program affected;

(m) waives requirements of the human experimentation statute which may otherwise be held applicable with respect to coverage, copayments, deductibles or other limitations on payment for services for purposes of medicare and medicaid;

(n) authorizes the disclosure of medicaid information to governmental agencies that have legal authority to conduct medicaid audits;

(o) provides for demonstration programs in up to 12 States to formerly train AFDC recipients as homemaker home health aides;

(p) authorizes up to $5 million annually for grants to public or nonprofit private regional pediatric pulmonary centers which are part of (or affiliated with) an institution of higher learning;

(q) provides that the Administrator of the Health Care Financing Administration would be appointed by the President with the advice and consent of the Senate;

(r) requires local Professional Standards Review Organizations (PSRO's) to formally involve health care practitioners who hold independent hospital admitting privileges in the review of care ordered or rendered by these practitioners; and

(s) expands the membership of the National Professional Standards Review Council to include a doctor of dental surgery or dental medicine and a registered nurse.

H.R. 1147★ **Mar. 5, 1979**

To extend temporarily the authority of the Secretary of the Treasury to waive the imposition of countervailing duties.

SUMMARY OF HOUSE BILL

(Extends the authority of the Secretary of the Treasury to waive countervailing duties under section 303 of the Tariff Act of 1930 to the earliest of the following dates: (a) The date on which either House of Congress defeats on a vote of final passage the domestic implementing bill for the subsidy/coun-

Mar. 6, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture.

Mar. 19, 1979.—Public hearing.

Mar. 22, 1978.—Reported favorably to the Senate (S. Rept. 96–45), without amendment.

Mar. 28, 1979.—Passed by the Senate, without amendment, by rollcall vote (No. 30) of 82 yeas, 15 nays (Congressional Record S3574).

Apr. 3, 1979.—Signed by the President.

(Public Law 95–6)

H.R. 1147★—Continued

SUMMARY OF HOUSE BILL—Continued

tervailing duty code; (b) the date of enactment of such implementing bill; or (c) September 30, 1979.

The authority would apply retroactive to January 3, 1979, the date when the previous waiver authority expired. Waivers existing as of January 2, 1979, which would continue in effect, and any future waivers made during the period of the waiver authority extension, would be subject to the existing conditions in the law for granting waivers. All waivers would be subject to the existing congressional override provisions under which either House of Congress by majority vote may disapprove a waiver. If an override resolution is adopted, imports covered by that resolution become subject to countervailing duties immediately.)

AMENDMENTS

Mar. 22, 1979
No. 1
(115)

(Dole, Armstrong, Bellmon, Byrd of Virginia, Exon, Ford, Helms, Jepsen, Lugar, McClure, Melcher, Wallop, Zorinsky) Repeals the carryover basis provisions of the Tax Reform Act of 1976.

H.R. 1212★ **Sept. 11, 1979**

For the relief of the University of Florida, Gainesville, Fla.

SUMMARY

(Provides for the admission free of duty of 49 Carillon bells (including accompanying parts and accessories) for the use of the University of Florida, Gainesville, Fla., such bells being produced by Koninkligke Eysbouts, B.V., Asten, and provides for a refund of the duty if previously paid.)

DEPARTMENTAL REPORTS

Sept. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Oct. 2, 1979.—Report from the Department of State (no objection).

(See H.R. 3122 for action re: Relief of University of Florida.)

COMMITTEE ACTION

Dec. 19, 1979.—Reported favorably to the Senate (**S. Rept. 96–532**), amended as follows:

TAX TREATMENT OF GAIN ON SALE OF U.S. REAL PROPERTY BY FOREIGN INVESTORS

Subjects foreign investors to tax at a rate equal to one-third of the equivalent taxation on gains on the sale or other disposition of U.S. real property. (When added together to similar taxes imposed at a rate equal to one-third of the equivalent taxation under committee amendments to H.R. 2297 and H.R. 1319, the three provisions would subject foreign investors to the full tax on the sale or other disposition of U.S. real estate.)

REFORESTATION TAX INCENTIVES AND TRUST FUND

Allows the regular 10-percent investment credit and seven-year amortization for up to $10,000 of forestation or reforestation expenditures by a private timber owner each year and establishes a trust fund for the reforestation of public lands, to be funded with up to $30 million each year from existing tariff revenues from imported lumber and plywood.

H.R. 1212★—Continued

COMMITTEE ACTION—Continued

EMPLOYEE STOCK OWNERSHIP PLAN PROVISIONS

CASH DISTRIBUTION OPTION AND PUT OPTION FOR STOCK BONUS PLANS

Provides that a qualified stock bonus plan may distribute cash to a participant entitled to a distribution, subject to the participant's right to demand that benefits be distributed in the form of stock. If a stock bonus plan provides for cash distributions and if stock which is distributed is not readily tradable on an established market, the participant would have the right to require the employer to repurchase the stock.

AVAILABILITY OF ADDITIONAL INVESTMENT CREDIT PERCENTAGE FOR TAX CREDIT EMPLOYEE STOCK OWNERSHIP PLANS OF PUBLIC UTILITIES

Allows a public utility an additional investment tax credit of up to one and one-half percent if the utility makes a contribution equal to the amount of additional investment tax credit to a tax credit employee stock ownership plan even if the utility is required to flow through the regular investment tax credit. Similarly, the regular credit would not be denied because the additional credit is required to be flowed through.

SPECIAL LIMITATION FOR EMPLOYEE STOCK OWNERSHIP PLANS

Provides that the increase in the limitation on annual additions to a participant's account under a tax credit employee stock ownership plan or employee stock ownership plan would be the lesser of (1) the usual limitation on annual additions to a participant's account, or (2) the amount of employer securities (or cash used to acquire such securities) contributed to the plan.

VALUATION OF EMPLOYER SECURITIES IN TAX CREDIT EMPLOYEE STOCK OWNERSHIP PLANS

Provides that the value of employer securities listed on a national exchange contributed to a tax credit employee stock ownership plan would be the average of the closing prices of such securities for the 20 consecutive trading days immediately preceding the date of contribution to the plan.

PARTICIPATION OF SUBSIDIARY CORPORATION IN A TAX CREDIT EMPLOYEE STOCK OWNERSHIP PLAN

Provides that a corporation which is a second-tier subsidiary of a parent corporation and which is at least 50-percent owned by a first-tier subsidiary of a parent corporation may, if the parent corporation ownes 100 percent of the first-tier subsidiary, use stock of the parent corporation in its tax credit employee stock ownership plan.

RETIREMENT SAVINGS BY TAX CREDIT EMPLOYEE STOCK OWNERSHIP PLAN PARTICIPANTS

Provides that the minimum coverage requirements for tax credit employee stock ownership plans would be changed in the event that such a plan is the only tax-qualified plan maintained by an employer. If employees are permitted to elect out of such a tax credit employee stock ownership plan for the purpose of establishing IRAs, the tax credit employee stock ownership plan would not fail to meet the minimum coverage requirements of the Code if the plan benefits at least 50 percent of all employees, and if the total allocations under the plan are equal to no more than two percent of the compensation of participating employees.

H.R. 1212★—Continued

COMMITTEE ACTION—Continued

OTHER TAX PROVISIONS

TRANSFERS OF PROVEN OIL AND GAS PROPERTIES TO A CONTROLLED CORPORATION

Permits proven oil and gas properties to be transferred by an individual to his or her controlled corporation, without the loss of the percentage depletion deduction, if the depletable quantity must be allocated between the transferor and the corporation after the transfer.

EXTENSION OF TIME TO AMEND GOVERNING INSTRUMENTS OF CHARITABLE SPLIT-INTEREST TRUSTS

Extends for two years, until December 31, 1980, the time to amend, or commence judicial proceedings to amend, instruments of both charitable lead trusts or charitable remainder trusts which were executed before December 31, 1977, in order to conform such instruments to the 1969 Act requirements for a charitable deduction to be allowed for income, gift, or estate tax purposes.

CHANGE OF TIME FOR PAYING EXCISE TAX ON FISHING EQUIPMENT

Sets the time for payment of the excise tax on fishing equipment according to the following schedule:

For articles sold during the quarter ending—	*Payment of the tax is due by—*
December 31	March 31.
March 31	June 30.
June 30	September 24.
September 30	According to Treasury Regulations.

ELECTION OF ALTERNATE ESTATE TAX VALUATION

Permits the election of alternate valuation on a timely filed estate tax return or the first late return filed. This provision would apply generally to estates of decedents dying after December 31, 1977. The amendment also includes a transitional rule applicable to estates of decedents dying before January 1, 1978.

CERTAIN DISTRIBUTIONS FROM MONEY PURCHASE PENSION PLANS

Allows an employee (or spouse of an employee) who receives a total distribution from a money purchase pension plan to roll over the distribution to an IRA or to another qualified plan even though the employer also maintains a defined benefit pension plan covering the employee and a total distribution is not made from the defined benefit plan in the same taxable year. If the recipient rolls over a total distribution from a money purchase pension plan and, in a subsequent taxable year, receives a total distribution from a defined benefit pension plan maintained by the employer, the later plan distribution could be rolled over tax-free but would not otherwise be eligible for the favorable income tax treatment accorded lump sum distributions.

EXTENSION OF CASH AND DEFERRED PLAN RULES TO SALARY REDUCTION ARRANGEMENTS UNDER MONEY PURCHASE PENSION PLANS

Provides that salary reduction arrangements under money purchase pension plans which were in existence on June 27, 1974, would be included under the 1978 Revenue Act rules applicable to cash-and-deferred arrangements under profit-sharing and stock bonus plans. However, the percentage-of-compensation contribution formula in money purchase pension plans in existence on June 27, 1974, may not be higher than it was on that date.

H.R. 1212★—Continued

COMMITTEE ACTION—Continued

OTHER TAX PROVISIONS—Continued

ELIMINATION OF WITHHOLDING TAX ON PENSIONS PAID TO CERTAIN NONRESIDENT ALIENS

Expands the statutory exemption from tax for pensions and annuities by making it available to an individual if (1) the recipient's country of residence grants a substantially equivalent exclusion to citizens and residents of the United States or (2) the recipient's country of residence is a "beneficiary developing country" under section 502 of the Trade Act of 1974.

VOTING RIGHTS PASS THROUGH REQUIREMENT FOR DEFINED CONTRIBUTION PLANS

Repeals the provision of present law which, after December 31, 1979, would require certain defined contribution plans which hold more than 10 percent of their assets in employer securities to pass through voting rights to participants on major corporate issues.

CAFETERIA PLANS AND DEFERRED COMPENSATION

Permits a cafeteria plan to include deferred compensation under the rules applicable to cash or deferred profit-sharing and stock bonus plans.

FURTHER COMMITTEE ACTION

Apr. 30, 1980.—Provisions incorporated in H.R. 2492 with a modification in the reforestation provision so that it would not be subject to a point of order under the Congressional budget procedures.

(See H.R. 2492)

H.R. 1319★ — **Sept. 11, 1979**

To extend the period for duty-free entry of a 3.60-meter telescope and associated articles for the use of the Canada-France-Hawaii Telescope Project at Mauna Kea, Hawaii.

Sept. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Oct. 15, 1979.—Report from the International Trade Commission (analysis).

Oct. 30, 1979.—Favorable report from Department of State.

Nov. 7, 1979.—Report from Department of Commerce (no objection).

(See H.R. 3122 for action re: Duty free entry of a telescope.)

COMMITTEE ACTION

Dec. 13, 1979.—Reported favorably to the Senate **(S. Rept. 96–499)**, amended as follows:

TAX TREATMENT OF GAIN ON SALE OF U.S. REAL PROPERTY BY FOREIGN INVESTORS

Subjects foreign investors to tax at a rate equal to one-third of the equivalent taxation on gains on the sale or other disposition of U.S. real property. (When added together to similar taxes imposed at a rate equal to one-third of the equivalent taxation under committee amendments to H.R. 2297 and H.R. 1212, the three provisions would subject foreign investors to the full tax on the sale or other disposition of U.S. real estate.)

OTHER PROVISIONS

TAX TREATMENT OF EMPLOYEES OF CHARITIES WORKING ABROAD

Allows individuals meeting the foreign residence or presence tests who perform "qualified charitable services" in less developed countries to elect, in lieu of the deduction for excess foreign living costs, an exclusion of $20,000 from gross income on the same basis as employees residing in camps in hardship areas.

H.R. 1319★—Continued

COMMITTEE ACTION—Continued

OTHER PROVISIONS—Continued

METHOD OF DEPRECIATION FOR RAILROAD TRACK ASSETS

Specifically provides for the use of the retirement-replacement-betterment method of accounting for railroad track assets as an acceptable method of depreciation for Federal income tax purposes even if the ICC changes its requirements for rate-making purposes. The provisions would be effective for taxable years ending after December 31, 1953 (the general effective date of the Internal Revenue Code of 1954).

EXTENSION OF TRANSITIONAL RULE FOR CERTAIN SERVICES PROVIDED BY A PRIVATE FOUNDATION AS TRUSTEE

Provides that, for taxable years beginning after December 31, 1979, and on or before December 31, 1980, the furnishing of services by a private foundation to a disqualified person is not an act of self-dealing if (1) the services are furnished in the capacity of trustee for an irrevocable trust established prior to October 9, 1969, designating the private foundation as trustee; (2) the foundation may not, under the laws of the State of its incorporation, act as trustee of a trust other than one in which it possesses a beneficial interest; (3) the private foundation receives compensation from the trust for the services performed as trustee which is reasonable in light of the facts and circumstances; and (4) the disqualified person attained that status solely because of the operation of a trust instrument which was irrevocable prior to October 9, 1969. The provision would apply to the Hormel Foundation, incorporated in Minnesota, and certain trusts of which it is trustee.

TAX TREATMENT UNDER THE RHODE ISLAND INDIAN CLAIMS SETTLEMENT ACT

Generally provides that the Rhode Island Indian Claims Settlement Act and related settlement lands will not be subject to any form of Federal, State, or local taxation (except for income-producing activities occurring on the settlement lands) and provides that, for Federal income tax purposes, any sale or disposition of private settlement lands pursuant to the terms and conditions of the settlement agreement is to be treated as an involuntary conversion. This would permit the sellers to defer gain on the sale to the extent allowed by Code section 1033.

H.R. 1543★ June 4, 1979

To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974.

SUMMARY

(Broadens the coverage of workers and firms who may become eligible for adjustment assistance benefits, removes certain inequities in existing law with respect to such coverage, liberalizes adjustment assistance benefits to workers and firms, contains provisions to accelerate the certification process and delivery of benefits, and introduces industrywide studies and technical assistance.)

June 6, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations and Departments of the Treasury, State, Commerce, Agriculture, and Labor.

July 6, 1979.—Report from the Office of Management and Budget (suggests amendment).

July 6, 1979.—Report from Department of State (defers to Departments of Commerce and Labor).

Oct. 19, 1979.—Report from the Office of Management and Budget (suggests amendment).

COMMITTEE ACTION

July 9, 1979.—Public hearing.

Oct. 30, 1979.—Reported favorably to the Senate (**S. Rept. 96–385**), amended as follows:

H.R. 1543★—Continued

AMENDMENTS

Dec. 11, 1979 **No. 1** **(899)**	(DeConcini, Chiles, Domenici, Nunn, Schmitt) Allows Federal law enforcement agencies easier access to tax information in nontax criminal investigations.
Dec. 14, 1979 **No. 2** **(1584)**	(Bellmon) Restricts coverage for suppliers.
Dec. 14, 1979 **No. 3** **(1585)**	(Bellmon) Eliminates retroactive eligibility provided in section 101, "Special Treatment of Certain Certifications and Petitions."
Dec. 14, 1979 **No. 4** **(1586)**	(Bellmon) Provides, that trade readjustment allowances not be paid until unemployment insurance has been exhausted, and that the amount of such allowance be the same as unemployment insurance amounts.

COMMITTEE ACTION—Continued

RETROACTIVE ELIGIBILITY FOR WORKER BENEFITS

Requires the Secretary of Labor to reconsider worker petitions for certification of eligibility to apply for adjustment assistance and worker applications for such assistance if (1) the petition was filed between Apr. 3, 1975, and November 1, 1977, and (2) the petition or application was denied because the worker or workers' last total or partial separation from employment did not occur within one year prior to the filing date of the petition (but did occur after October 3, 1974). This provision is intended to provide trade adjustment assistance to workers who were unaware of the provision in the Trade Act which denies benefits to any worker if his last total or partial separation from employment occurred more than one year before the filing date of a petition for certification. The bill would require the Secretary to apply an 18-month, rather than 1-year, rule to any petition or application he reconsiders, except that total or partial separations occurring prior to October 3, 1974, would not be covered.

GROUP ELIGIBILITY REQUIREMENTS

Extends eligibility to apply for adjustment assistance to workers in firms whose sales or production "threaten" to decline absolutely. However, benefits would not become payable until the actual decline in sales or production took place. Eligibility would also be extended to workers employed by a firm which does not produce articles like or directly competitive with imports, but which does supply articles or services to firms producing such like or directly competitive articles which are affected by imports, which increases in those imports contribute importantly to unemployment or threat thereof, and to a decline in sales or production, or threat thereof, in the supplying firm.

EMPLOYMENT WITH MORE THAN ONE FIRM

Provides that employment with several firms which have been certified for adjustment assistance or whose workers have been so certified could qualify a worker for assistance.

TIME LIMITATION ON WORKER BENEFITS

Provides that a worker in training may receive trade adjustment allowances for up to 104 weeks. A worker over 60 may receive allowances for the shorter of 104 weeks or the period until he becomes 62 years old.

ELIGIBILITY REQUIREMENTS FOR FIRMS

Extends eligibility to apply for adjustment assistance to firms whose sales or production "threaten" to decline absolutely. However, benefits other than certain technical assistance would not become payable until the actual decline in sales or production took place. H.R. 1543, as amended, also would extend adjustment assistance to firms which, under specified conditions, supply component parts or other articles, or services, essential to the production, transport or storage of import-impacted articles.

FINANCIAL ASSISTANCE TO FIRMS

Raises the ceiling on the Government share of the cost of technical assistance supplied to a firm from 75 to 90 percent; the interest rate on direct loans provided as adjustment assistance would be lowered by removing the existing surcharge for administrative expenses and possible loan losses and by providing an alternative

H.R. 1543★—Continued

COMMITTEE ACTION—Continued

FINANCIAL ASSISTANCE TO FIRMS—Continued

interest rate; the ceiling on direct loans to any firm would be raised from one to three million dollars; the ceiling on Government aggregate liability for guarantees on loans to any one firm would be raised from three to five million dollars; and interest rate subsidies would be authorized to reduce interest paid by borrowers on guaranteed loans.

SENATE ACTION

Nov. 6, 1979.—Referred to Senate Appropriations Committee, not to exceed 15 days, to be discharged from further consideration, if not reported by that date.

Dec. 3, 1979.—Senate Appropriations discharged from further consideration. Ordered placed on the Senate Calendar.

H.R. 2297★ **Sept. 11, 1979**

To continue until the close of June 30, 1982, the existing suspension of duties on synthetic rutile.

Sept. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Oct. 15, 1979.—Report from the International Trade Commission (analysis).

Oct. 2, 1979.—Report from the Department of State (no objection).

Nov. 7, 1979.—Report from Special Representative for Trade Negotiations (no objection).

Nov. 30, 1979.—Report from the Department of Commerce (no objection).

(See H.R. 3122 for action re: Duty suspension of synthetic rutile.)

COMMITTEE ACTION

Dec. 15, 1979.—Reported favorably to the Senate (S. Rept. 96–504), amended as follows:

TAX TREATMENT OF GAIN ON SALE OF U.S. REAL ESTATE BY FOREIGN INVESTORS

Subjects foreign investors to tax at a rate equal to one-third of the equivalent taxation on gains on the sale or other disposition of U.S. real property. Foreign investors also would be taxed at this rate on gains realized through the sale or exchange of an interest in a corporation, trust, or partnership which was formed or availed of to hold U.S. real property interests. Reporting requirements would be established to identify when taxable transactions had occurred. The tax would be collected through withholding requirements and related enforcement provisions. (When added together to similar taxes imposed at a rate equal to one-third of the equivalent taxation under committee amendments to H.R. 1319 and H.R. 1212, the three provisions would subject foreign investors to the full capital gains tax on the sale or other disposition of U.S. real property.)

OTHER PROVISIONS

WITHHOLDING TAX ON INTEREST PAID TO FOREIGN INVESTORS

Repeals the 30-percent withholding tax on interest paid to foreign investors on portfolio indebtedness. The withholding tax on interest paid to foreign investors would generally be limited to situations where the foreign investor is related to the U.S. obligor or where the foreign investor is controlled by U.S. persons. Obligations, the interest on which is exempt under the bill, would also be exempt from U.S. estate and gift tax.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 2297★—Continued	**COMMITTEE ACTION—Continued** OTHER PROVISIONS—Continued EXCEPTION TO PRIVATE FOUNDATION "SELF-DEALING" RULES FOR CONTINUATION OF CERTAIN LEASING ARRANGEMENTS Provides a permanent exception from the "self-dealing" rules under Code section 4941 in certain circumstances where a private foundation leases office space from a disqualified person, if the lease is pursuant to a binding contract in effect on Otober 9, 1969 (or renewals thereof) and if at the time of execution the lease was not disadvantageous to the foundation. For the lease to qualify for this exception, the space must be leased to the foundation on a basis no less favorable than that on which such space would be made available in an arm's-length transaction, and the leased space must be in a building in which there are tenants who are not disqualified persons. This provision would apply to the Moody Foundation of Galveston, Texas, and any other private foundation leasing arrangement meeting the specific requirements of the bill.
H.R. 2471★ To authorize appropriations for the U.S. International Trade Commission and U.S. Customs Service for fiscal year 1980, and for other purposes. (Authorizes appropriations of $14,150,000 for FY 1980 for the International Trade Commission and $466,857,000 for the Customs Service.)	Jan. 23, 1980.—Ordered placed on the Senate calendar. ***(See also action taken on S. 1132 and S. 2697)***
H.R. 2492★ **Feb. 20, 1980** To extend until July 1, 1984, the duty suspension on crude feathers and downs.	Oct. 15, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Oct. 31, 1979.—Report from the International Trade Commission (analysis). Nov. 21, 1979.—Report from the Department of Commerce (no objection). Nov. 30, 1979.—Report from the Department of State (no objection). Feb. 1, 1980.—Report from the Office of Management and Budget (no objection). Mar. 13, 1980.—Report from the International Trade Commission (analysis). Apr. 14, 1980.—Report from the Department of State (no objection). **COMMITTEE ACTION** Feb. 5, 1980.—Public hearing. May 6, 1980.—Reported favorably to the Senate **(S. Rept. 96-684)**, incorporating the committee amendment to H.R. 1212 with a modification in the reforestation provision so that it would not be subject to a point of order under the congressional budget procedures. See H.R. 1212 for a description of the amendment. ***(Provisions relating to feathers and downs included in H.R. 3122, P.L. 96-467.)***

H.R. 2534★

To provide for a temporary increase in the public debt.

(Provides for a combined permanent and temporary limit on the public debt of $830 billion for the period through Sept. 30, 1979.)

AMENDMENTS

Mar. 20, 1979
No. 1
(110)

(Armstrong) Provides individual income tax reductions for calendar years 1981–1984 of about 6 percent per year if: (1) total Federal outlays agreed to in the second concurrent budget resolution do not exceed 20.5 percent of the GNP for fiscal year 1981, 20 percent for fiscal year 1982, 19.5 percent for fiscal year 1983, and 19.0 percent for 1984; (2) Federal outlays do not exceed total revenues estimated in the budget resolution for fiscal year 1981; total Federal outlays as contained in the budget resolution do not exceed the amount of Federal outlays during the preceding fiscal year by the rate of inflation plus 1 percent.

Mar. 20, 1979
No. 2
(111)

(Dole, Armstrong, Simpson) Provides that after fiscal year 1980, the statutory debt limit cannot be increased above the level in effect May 1, 1980, unless the second concurrent budget resolution provides for a balanced or surplus budget or more than two-thirds of the Members of the House and Senate present and voting approve a budget resolution providing for a budget deficit.

Mar. 20, 1979
No. 3
(112)

(Packwood) Requires that if the President submits a budget which could result in an increase in the total permanent and temporary debt limit above the amount in effect on September 30, 1980, or where the President's proposed budget would result in a deficit, then an alternate budget providing for a balanced budget would also have to be submitted. The alternate budget would be required to be submitted at the same time and in the same manner and form as the President's proposed budget.

Mar. 20, 1979
No. 4
(113)

(DeConcini) Requires the President, after the close of each fiscal year, to determine the amount of any excess Federal outlays over receipts for the fiscal year and submit to the Congress by special message the rate of the income tax surtax necessary to cover the deficit. The income tax surtax could be suspended in the case of grave national emergency by a concurrent resolution agreed to by two-thirds of the Members of the House and Senate present and voting.

SENATE ACTION

Mar. 15, 1979.—Ordered held at the desk.

Mar. 21, 22, 26, and 27, 1979.—Considered and passed by the Senate, by rollcall vote (No. 28) of 62 yeas, 33 nays (Congressional Record S3456), after taking the following action on amendments thereto:

Adopted:

Long amendment No. 124, adding to amendment No. 116 a section requiring the Budget Committees to report to Congress a balanced Federal budget, by rollcall vote (No. 22) of 57 yeas, 42 nays (Mar. 27, Congressional Record S3434);

Long amendment No. 116, identical to amendment No. 124 above, by voice vote (Mar. 27, Congressional Record S3437);

Dole amendment No. 111, providing that after fiscal year 1980, the statutory debt limit cannot be increased above the level in effect May 1, 1980, unless certain conditions are met, by rollcall vote (No. 24) of 96 yeas, 2 nays (Mar. 27, Congressional Record S3438); and

Packwood UP amendment No. 54, requiring that the President submit both a balanced and alternate budget, by rollcall vote (No. 25) of 93 yeas, 2 nays (Mar. 27, Congressional Record S3438).

Tabled:

Dole amendment No. 117, changing the two-thirds requirement to a three-fifths requirement, and (2) adding a new section at the end of the bill containing the same language as amendment No. 116, by rollcall vote (No. 20) of 46 yeas, 44 nays (Mar. 26, Congressional Record S3317);

DeConcini UP amendment No. 53, prohibiting deficit financing, by rollcall vote (No. 23) of 86 yeas, 3 nays (Mar. 27, Congressional Record S3434);

Moynihan amendment No. 118, requiring that consideration be given to the impact of equal per capita expenditure levels when balancing the budget, by rollcall vote (No. 25) of 69 yeas, 28 nays (Mar. 27, Congressional Record S3439); and

Armstrong amendment No. 110, providing income tax reductions contingent upon limitations on Federal spending, by rollcall vote (No. 27) of 61 yeas, 33 nays (Mar. 27, Congressional Record S3445).

HOUSE ACTION

Apr. 2, 1979.—House agreed to Senate amendments.

BILL SIGNED

Apr. 2, 1979.—Signed by the President.

(Public Law 96–5)

H.R. 2534★—Continued

AMENDMENTS—Continued

Mar. 22, 1979 No. 5 (116)	(Long, Bellmon, Bentsen, Byrd of West Virginia, Chiles, Cranston, Exon, Ford, Hart, Magnuson, Nelson, Nunn, Packwood, Stewart) Provides that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security.
Mar. 22, 1979 No. 6 (117)	(Dole) Modifies amendment No. 111 by: (1) changing the two-thirds requirement to a three-fifths requirement, and (2) adding a new section at the end of the bill containing the same language as amendment No. 116.
Mar. 26, 1979 **No. 7** **(118)**	(Moynihan) Requires that the Congress, in considering balanced budgets for fiscal years 1981 and 1982 (as provided for in amendment 116) "shall maintain, as nearly as possible, equal per capita expenditure levels among the several States adjusted for differing costs of living, and shall maintain equal per capita expenditure levels among the territories and possessions of the United States which bear the same ratio to the per capita expenditure levels for the several States as the per capita expenditure levels for such territories and possessions for fiscal year 1979 bear to the per capita expenditure levels for the several States for that fiscal year."
Mar. 26, 1979 **No. 8** **(119)**	(Moynihan) Requires that the President and the Congress, in considering balanced budgets for fiscal years 1981 and 1982 (as provided for in amendment 116) "shall, in the course of reducing Federal outlays and expenditures, allocate such reductions among the several States on an equitable basis in order to insure that some States are not required to sacrifice more than others simply because of the nature of the Federal programs being carried out within those States."
Mar. 26, 1979 **No. 9** **(120)**	(Moynihan) Requires that the Budget Committees, in developing balanced budgets for fiscal years 1981 and 1982 (as provided for in amendment 116), report on the impact of expenditure reductions on (1) the distribution of Federal funds among States and regions; (2) urban, suburban, and rural areas; and (3) States and political subdivisions as related to variations in unemployment, tax effort, cost of living, age distribution within the population, and proportion of population living in poverty.

H.R. 2534★—Continued

AMENDMENTS—Continued

Mar. 26, 1979
No. 10
(121)

(Moynihan) Provides that "in reducing Federal outlays and obligational authority for the purpose of balancing the budget, the Congress shall take into account, in determining the amount of such reductions for each Federal program and functional budget category, the impact of the reductions on different regions, States, and municipalities, including their relatively different levels of population, costs-of-living, public assistance needs, and the different proportions of their populations which are made up of persons who are elderly, poor, unemployed, or dependent upon public assistance."

Mar. 26, 1979
No. 11
(122)

(Moynihan) Provides that "in reducing Federal outlays and obligational authority for the purpose of achieving a balanced budget, the Congress shall, to the greatest extent possible, reduce tax expenditures rather than appropriations."

Mar. 26, 1979
No. 12
(123)

(Moynihan) Provides that "in establishing appropriate levels of Federal outlays and obligational authority for the purpose of balancing the budget, the Budget Committees of each House of the Congress shall take into account the differing impact on different States of reducing such outlays and authority for particular programs. In the reports accompanying the budget resolutions for such budgets, each such committee shall set forth an analysis of the effect each proposed reduction will have on those regions, States, and municipalities whose populations, costs-of-living, and public assistance requirements are greater than others."

Mar. 26, 1979
No. 13
(124)

(Long) In effect, substitutes for amendment No. 111 a new section at the end of the bill containing the same language as amendment No. 116.

H.R. 2535★ Dec. 4, 1979

To amend the Tariff Schedules of the United States to suspend for a temporary period the duty on certain alloy tool steels used for making chipper knives.

(Suspends the column 1 (MFN) rate of duty on imports of certain alloy steel used to manufacture chipper knives until June 30, 1982. The provisions of section 1 would take effect on the date of enactment.)

Oct. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Oct. 30, 1979.—Report from the Department of State (no objection).

Oct. 31, 1979.—Report from the Special Representative for Trade Negotiations (no objection).

Nov. 5, 1979.—Report from the U.S. International Trade Commission (analysis).

Nov. 6, 1979.—Report from the Department of Commerce (no objection).

Jan. 31, 1980.—Report from the Office of Management and Budget (no objection).

Feb. 5, 1980.—Public hearing.

(Substance added to H.R. 5047)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 2537 Dec. 4, 1979 To reduce until Dec. 31, 1981, the duty on strontium nitrate.	Oct. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Nov. 1, 1979.—Adverse report from the Special Representative for Trade Negotiations. Nov. 2, 1979.—Adverse report from the Department of Commerce. Jan. 31, 1980.—Report from the Office of Management and Budget (concurs with Department of Commerce views). Feb. 5, 1980.—Public hearing. Mar. 5, 1980.—Adverse report from the Department of State.
H.R. 2626 Nov. 19, 1979 To establish a National Commission on Hospital Costs, to encourage voluntary efforts to contain hospital costs, to provide for the orderly development of State hospital cost containment programs, to encourage philanthropic support for nonprofit hospitals, and for other purposes.	Nov. 19, 1979.—Referred jointly to Committees on Finance and Labor and Human Resources. Nov. 26, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
H.R. 2727★ Nov. 16, 1979 To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes. **SUMMARY OF HOUSE BILL** (Provides a countercyclical meat import formula which will: (a) permit more imports of meat over the cattle cycle than would be permitted under the current law; (b) permit greater imports of meat when domestic supplies are low and consumer prices are high; (c) permit smaller imports of meat when domestic supplies are abundant and consumer prices low; and (d) provide for Presidential authority to increase meat quotas or suspend them under certain emergency conditions or when certain data indicate a "turn" in the cattle cycle.) **AMENDMENTS** Dec. 11, 1979 No. 1 (900) — (DeConcini, Chiles, Domenici, Nunn, Schmitt) Allows Federal law enforcement agencies easier access to tax information in nontax criminal investigations.	Nov. 26, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture. Dec. 7, 1979.—Reported favorably to the Senate (S. Rept. 96–465), without amendment. Dec. 18, 1979.—Passed by the Senate, by voice vote, without amendment (Congressional Record S18966). Dec. 31, 1979.—Signed by the President. **(Public Law 96–177)**

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2759★

To establish an interim procedure for the orderly development of hard mineral resources in the deep seabed, pending adoption of an international regime relating thereto, and for other purposes.

(Title IV, within the Finance Committee's jurisdiction imposes an excise tax on the removal from the deep seabed of nodules containing manganese, nickel, cobalt, or copper.)

June 11, 1980.—Held at the desk in the Senate and placed on the calendar.

June 23, 1980.—Passed Senate amended (without amendment to title IV).

June 25, 1980.—House agreed to Senate amendments.

June 28, 1980.—Signed by the President.

(Public Law 96-283)

H.R. 2797★ **July 18, 1979**

To make technical corrections related to the Revenue Act of 1978.

LIST OF PROVISIONS

A. Technical Amendments to the Revenue Act of 1978:
  1. Coordination of amendments made by the Revenue Act of 1978 and the Energy Tax Act of 1978.
  2. Technical amendments relating to individual income tax reductions and extensions:
    a. Eligibility for earned income credit for persons claiming section 913 deductions;
    b. Treatment of earned income credit as earned income under AFDC and SSI;
    c. Correction of effective date for advance payment of earned income credit;
    d. Clerical amendment to earned income credit; and
    e. Relationship of section 85 of the Code to railroad unemployment compensation.
  3. Technical amendments relating to deferred compensation and ESOP provisions:
    a. Extension of deferred compensation rules to certain rural electric cooperatives and their trade organizations;
    b. Nondiscriminatory participation requirement for cafeteria plans;
    c. Effective date of cafeteria plan provisions;
    d. Clerical amendments relating to normalization of the investment tax credit for contributions to an ESOP;
    e. Effective dates for ESOPs and leveraged employee stock ownership plans;
    f. Definition of qualifying employer security for leveraged employee stock ownership plans;
    g. Nonrecognition of gain or loss on contribution to ESOP;
    h. Leveraged employee stock ownership plans may distribute cash in certain cases;
    i. Matched employer and employee contributions must stay in plan;
    j. Coordination of deduction for estate tax attributable to income in respect of a decedent and income tax on lump sum distributions from retirement plans; and
    k. Clerical amendment relating to voting rights on employer securities held by qualified plans and other clerical amendments.

July 20, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Nov. 7, 1979.—Public hearing.

Dec. 13, 1979.—Reported favorably to the Senate (S. Rept. 96-498), amended to include the following list of provisions:

A. Technical Amendments to the Revenue Act of 1978:
  1. Coordination of amendments made by the Revenue Act of 1978 and the Energy Tax Act of 1978.
  2. Technical amendments relating to individual income tax reductions and extensions:
    a. Eligibility for earned income credit for persons claiming section 913 deductions;
    b. Treatment of earned income credit as earned income under AFDC and SSI;
    c. Correction of effective date for advance payment of earned income credit;
    d. Clerical amendment to earned income credit; and
    e. Relationship of section 85 of the Code to railroad employment compensation.
  3. Technical amendments relating to deferred compensation and ESOP provisions:
    a. Extension of deferred compensation rules to certain rural electric cooperatives and their trade organizations;
    b. Deferral of effective date of deduction timing rules relating to deferred compensation payments to independent contractors;
    c. Nondiscriminatory participation requirement for cafeteria plans;
    d. Effective date of cafeteria plan provisions;
    e. Employee stock ownership plan name change;
    f. Clerical amendments relating to normalization of the investment tax credit for contributions to a tax credit employee stock ownership plan;
    g. Effective dates for tax credit employee stock ownership plans and employee stock ownership plans;
    h. Definition of qualifying employer security for employee stock ownership plans;
    i. Nonrecognition of gain or loss on contribution to tax credit employee stock ownership plans;
    j. Employee stock ownership plans may distribute cash in certain cases;
    k. Matched employer and employee contributions must stay in plan;

H.R. 2797★—Continued

LIST OF PROVISIONS—Continued

A. Technical Amendments to the Revenue Act of 1978—Continued

4. Technical amendments relating to retirement plans:
    - a. Exclusion of certain employees from participation in simplified employee pensions;
    - b. Exemption from FICA and FUTA taxes for employer contributions to simplified employee pensions;
    - c. Clarification of rules relating to excess contributions to simplified employee pensions;
    - d. Contributions to simplified employee pensions after age 70½;
    - e. Coordination of H.R. 10 plans and subchapter S corporation plans with simplified employee pensions;
    - f. Clerical amendments relating to simplified employee pensions;
    - g. Special limits on benefits under certain defined benefit pension plans;
    - h. Limitations for certain collective bargained pension plans;
    - i. Clerical amendment regarding tax-sheltered annuities;
    - j. Effective date of section 403(b) annuity rollovers and transitional rule for payments received in 1978;
    - k. Clerical amendments regarding IRAs;
    - l. Spousal rollovers;
    - m. Extension of transitional rule relating to removal of five-year requirement for a rollover; and
    - n. Clerical amendments regarding IRAs.
5. Technical amendments relating to tax shelter provisions:
    - a. Correction of attribution rules for at risk provision;
    - b. Clarification of recapture rules of at risk provision;
    - c. Clarification of limitation on recapture of losses under at risk provision;
    - d. Waiver of controlled group rule where there is substantial leasing activity; and
    - e. Certain clerical amendments to procedural provisions.
6. Technical amendments relating to the investment credit:
    - a. Clarification of normalization provisions for purposes of investment tax credit;
    - b. Clerical amendment to special rules for energy property;
    - c. Coordination of investment credit rules for pollution control equipment;
    - d. Treatment of noncorporate lessors for purposes of the investment credit for rehabilitation expenditures; and
    - e. Coordination of regular investment credit for rehabilitation expenditures with energy investment credit.
7. Technical amendments relating to the targeted jobs credit and the WIN credit:
    - a. Rules for work incentive credit and targeted jobs credit for cooperatives;
    - b. Correction of expiration date of targeted jobs credit;
    - c. Clarification of effective date for election of jobs credit;
    - d. Clarification of effective date for newly targeted groups under jobs credit;
    - e. Clarification of transitional rule for fiscal year taxpayers claiming jobs credit;

COMMITTEE ACTION—Continued

A. Technical Amendments to the Revenue Act of 1978—Continued

3. Technical amendments relating to deferred compensation—Continued
    - l. Amount of matching employer contributions to a tax credit employee stock ownership plan;
    - m. Time for contribution of matching employer contributions to a tax credit employee stock ownership plan;
    - n. Time for establishing a tax credit employee stock ownership plan;
    - o. Definition of employer securities for tax credit employee stock ownership plan and employee stock ownership plan purposes;
    - p. Voting rights for participants in employee stock ownership plans;
    - q. Coordination of deduction for estate tax attributable to income in respect of a decedent and income tax on lump sum distributions from retirement plans;
    - r. Unrealized appreciation in employer securities; and
    - s. Clerical amendment relating to voting rights on employer securities held by qualified plans and other clerical amendments.
4. Technical amendments relating to retirement plans:
    - a. Exclusion of certain employees from participation in simplified employee pensions;
    - b. Exemption from FICA and FUTA taxes for employer contributions to simplified employee pensions;
    - c. Clarification of rules relating to excess contributions to simplified employee pensions;
    - d. Contributions to simplified employee pensions after age 70½;
    - e. Coordination of H.R. 10 plans and subchapter S corporation plans with simplified employee pensions;
    - f. Integration of simplified employee pensions with Social Security;
    - g. Penalty for failure to file reports;
    - h. Aggregation of simplified employee pensions;
    - i. Clerical amendments relating to simplified employee pensions;
    - j. Special limits on benefits under certain defined benefit pension plans;
    - k. Limitations for certain collectively bargained pensions plans;
    - l. Clerical amendment regarding tax-sheltered annuities;
    - m. Effective date of section 403(b) annuity rollovers and transitional rule for payments received in 1978;
    - n. Clerical amendments regarding IRAs;
    - o. Spousal rollovers;
    - p. Extension of transitional rule relating to removal of five-year requirement for a rollover;
    - q. Clerical amendments regarding IRAs; and
    - r. Correction of cross references in Code section 401(a).
5. Technical amendments relating to tax shelter and partnership provisions:
    - a. Correction of attribution rules for at risk provision;
    - b. Clarification of recapture rules of at risk provision;
    - c. Clarification of limitation on recapture of losses under at risk provision;

H.R. 2797★—Continued

LIST OF PROVISIONS—Continued

A. Technical Amendments to the Revenue Act of 1978—Continued
  7. Technical amendments relating to the targeted jobs credit—Continued
    f. Clarification that FUTA wages are to be treated as including remuneration of youths participating in cooperative education programs;
    g. Clerical corrections to targeted jobs credit;
    h. Clarification of effective date of WIN-welfare recipient tax credit;
    i. Clarification of transitional rule for AFDC recipients and WIN registrants hired after September 26, 1978; and
    j. Clerical corrections to WIN-welfare recipient tax credit.
  8. Technical amendments relating to other provisions primarily affecting business income tax:
    a. Effective date for limit on ordinary loss deduction for small business corporation stock;
    b. Clarification of the club dues limitation on the nondeductibility of entertainment facility expenses;
    c. Amendments relating to deficiency dividend procedure for REITs;
    d. Application of withholding tax to medical reimbursements;
    e. Clarification of nondiscriminatory eligibility classification for medical reimbursement plans;
    f. Clarification of excess reimbursement test under medical reimbursement plans;
    g. Clarification of effective date for medical reimbursement plans; and
    h. Clerical amendments to other provisions primarily affecting business income tax.
  9. Technical amendments relating to capital gains, the minimum tax, and the maximum tax:
    a. Clerical amendment relating to capital gains tax changes;
    b. Clarification of the effective date of the increased capital gains deduction;
    c. Clarification of the alternative tax for noncorporate capital gains;
    d. Clarification of the application of the effective date of the capital gains changes to amounts received from certain conduit entities;
    e. Clarification of the effective date of the reduced corporate alternative capital gains rate;
    f. Undistributed capital gains of regulated investment companies;
    g. Clarification that carryovers may not reduce alternative minimum taxable income;
    h. Foreign tax credit allowable against alternative minimum tax;
    i. Clarification of alternative minimum taxable income to taxpayers not itemizing deductions;
    j. Exclusion of foreign taxes as an adjusted itemized deduction for purposes of the alternative minimum tax;
    k. Adjusted itemized deductions of estate or trust and the alternative minimum tax;

COMMITTEE ACTION—Continued

A. Technical Amendments to the Revenue Act of 1978—Continued
  5. Technical amendments relating to tax shelter and partnership provisions—Continued
    d. Waiver of controlled group rule where there is substantial leasing activity;
    e. Certain clerical amendments to procedural provisions; and
    f. Treatment of certain underwriting syndicates or partnerships.
  6. Technical amendments relating to the corporate tax rate and to the investment tax credit:
    a. Computation of tax on income from foreclosure property of REITs;
    b. Clarification of normalization provisions for purposes of investment tax credit;
    c. Clerical amendment to special rules for energy property;
    d. Coordination of investment credit rules for pollution control equipment;
    e. Treatment of noncorporate lessors for purposes of the investment credit for rehabilitation expenditures; and
    f. Coordination of regular investment credit for rehabilitation expenditures with energy investment credit.
  7. Technical amendments relating to the targeted jobs credit and the WIN credit:
    a. Rules for work incentive credit and targeted jobs credit for cooperatives;
    b. Correction of expiration date of targeted jobs credit;
    c. Clarification of effective date for election of jobs credit;
    d. Clarification of effective date for newly targeted groups under jobs credit;
    e. Clarification of transitional rule for fiscal year taxpayers claiming jobs credit;
    f. Clarification that FUTA wages are to be treated as including remuneration of youths participating in cooperative education programs;
    g. Definition of youth participating in qualified cooperative education program for purposes of the targeted jobs credit;
    h. Clerical corrections to targeted jobs credit;
    i. Clarification of effective date for WIN-welfare recipient tax credit;
    j. Clarification of transitional rule for AFDC recipients and WIN registrants hired after September 26, 1978;
    k. WIN credit for child care expenses between October 1, 1978 and December 31, 1978; and
    l. Clerical corrections to WIN-welfare recipient tax credit.
  8. Technical amendments relating to other provisions primarily affecting business income tax:
    a. Clerical amendment to section 337(a) of the 1978 Act;
    b. Effective date for limit on ordinary loss deduction for small business corporation stock;
    c. Clarification of the club dues limitation on the nondeductibility of entertainment facility expenses;

H.R. 2797★—Continued

LIST OF PROVISIONS—Continued

A. Technical Amendments to the Revenue Act of 1978—Continued
- 9. Technical amendments relating to capital gains, the minimum tax, and the maximum tax—Continued
  - l. Carryover of residential energy credit in connection with alternative minimum tax;
  - m. Clerical amendments relating to the alternative minimum tax; and
  - n. Clarification of the treatment of post-October 1978 capital gains for purposes of the maximum tax.
- 10. Technical amendments relating to other tax provisions:
  - a. Power of the Chief Judge of the Tax Court to assign small tax cases to commissioners;
  - b. Refund adjustments for amounts held under claim of right;
  - c. Reduction of estate tax value of jointly held property where spouse of decedent materially participated in farm or other business;
  - d. Clerical amendment relating to jointly held property;
  - e. Clerical amendments relating to time to amend governing instruments of split interest trusts;
  - f. Distribution from estate prior to 1980 of farm valuation property;
  - g. Clarification of tax treatment of cooperative housing corporations where stock is acquired in a tax-free transaction; and
  - h. Amendments relating to exclusion of certain cost-sharing payments.
- 11. Amendments relating to general stock ownership corporations.
- 12. Amendments relating to technical corrections to the Tax Reform Act of 1976:
  - a. Computations of adjusted itemized deductions in case of estates and trusts;
  - b. Estate tax treatment of gifts made within 3 years of death; and
  - c. Clerical and conforming amendments.

B. Technical Amendments to Other 1978 Tax Legislation:
- 1. Technical amendments relating to the Foreign Earned Income Act of 1978:
  - a. Use of tax tables by individuals excluding foreign earned income;
  - b. Definition of "earned income" for purposes of deduction for excess foreign living costs;
  - c. Clerical amendment to section 911(a)(2);
  - d. Disallowance of deductions attributable to excluded foreign earned income;
  - e. Clerical amendment to section 3(b);
  - f. Definition of "qualified home leave expenses" for purposes of the deduction for excess foreign living costs; and
  - g. Clerical amendment to section 119.
- 2. Technical amendments relating to the Black Lung Benefits Revenue Act:
  - a. Correction of provisions related to Tax Court jurisdiction;

COMMITTEE ACTION—Continued

A. Technical Amendments to the Revenue Act of 1978—Continued
- 8. Technical amendments relating to other provisions primarily affecting business income tax—Continued
  - d. Clarification of the limitation on the deductibility of certain entertainment facility expenses includible in income of persons who are not employees;
  - e. Amendments relating to deficiency dividend procedure for REITs;
  - f. Clarification of treatment of liabilities of controlled corporation;
  - g. Application of withholding tax to medical reimbursements;
  - h. Clarification of nondiscriminatory eligibility classification for medical reimbursement plans;
  - i. Clarification of excess reimbursement test under medical reimbursement plans;
  - j. Clarification of effective date for medical reimbursement plans; and
  - k. Clerical amendments to other provisions primarily affecting business income tax.
- 9. Technical amendments relating to capital gains, the minimum tax, and the maximum tax:
  - a. Clerical amendment relating to capital gains tax changes;
  - b. Clarification of the effective date of the increased capital gains deduction;
  - c. Clarification of the alternative tax for noncorporate capital gains;
  - d. Clarification of the application of the effective date of the capital gains changes to amounts received from certain conduit entities;
  - e. Clarification of the effective date of the reduced corporate alternative capital gains rate;
  - f. Undistributed capital gains of regulated investment companies;
  - g. Clarification that carryovers may not reduce alternative minimum taxable income;
  - h. Foreign tax credit allowable against alternative minimum tax;
  - i. Clarification of alternative minimum taxable income to taxpayers not itemizing deductions;
  - j. Exclusion of foreign taxes as an adjusted itemized deduction for purposes of the alternative minimum tax;
  - k. Adjusted itemized deductions of estate or trust and the alternative minimum tax;
  - l. Carryover of residential energy credit in connection with alternative minimum tax;
  - m. Clerical amendments relating to the alternative tax; and
  - n. Clarification of the treatment of post-October 1978 capital gains for purposes of the maximum tax.
- 10. Technical amendments relating to other tax provisions:
  - a. Power of the Chief Judge of the Tax Court to assign small tax cases to commissioners;
  - b. Refund adjustments for amounts held under claim of right;

H.R. 2797★—Continued

LIST OF PROVISIONS—Continued

B. Technical Amendments to Other 1978 Tax Legislation—Con.
  2. Technical amendments relating to the Black Lung Benefits Revenue Act—Continued
    b. Correction of references to black lung legislation; and
    c. Clerical amendment.
  3. Technical amendments relating to the Energy Tax Act of 1978:
    a. Repayment of tax on gasoline used in commercial fishing vessels;
    b. Technical corrections with respect to fuels tax exemption for gasohol;
    c. Tires used in the manufacture of buses;
    d. Refund of tax on lubricating oil used in producing rerefined oil;
    e. Credit or refund of tax on truck bodies or chassis used in the manufacture of buses; and
    f. Clerical amendment relating to denial of investment credit for certain boilers.

COMMITTEE ACTION—Continued

A. Technical Amendments to the Revenue Act of 1978—Continued
  10. Technical amendments relating to other tax provisions—Continued
    c. Reduction of estate tax value of jointly held property spouse of decedent materially participated in farm or other business;
    d. Clerical amendment relating to jointly held property;
    e. Clerical amendments relating to time to amend governing instruments of split interest trusts;
    f. Amending governing instruments of charitable split interest trusts;
    g. Distribution from estate prior to 1980 of farm valuation property;
    h. Clarification of tax treatment of cooperative housing corporations where stock is acquired in a tax-free transaction or by an estate;
    i. Amendments relating to exclusion of certain cost-sharing payments; and
    j. Application of exclusion for certain cost-sharing payments to certain local programs.
  11. Amendments relating to general stock ownership corporations.
  12. Amendments relating to technical corrections to the Tax Reform Act of 1976:
    a. Computation of adjusted itemized deductions in case of estates and trusts;
    b. Allocation of tax preference items in case of trusts and estates;
    c. Recapture of depreciation of certain subsidized low-income housing;
    d. Employee of grantor or beneficiary treated as related person for purposes of the tax on generation-skipping transfers;
    e. Certain powers of independent trustees not treated as a power for purposes of the tax on generation-skipping transfers;
    f. Estate tax treatment of gifts made within 3 years of death; and
    g. Clerical and conforming amendments.
B. Technical Amendments to Other 1978 Tax Legislation:
  1. Technical amendments relating to the Foreign Earned Income Act of 1978:
    a. Use of tax tables by individuals excluding foreign earned income;
    b. Definition of "earned income" for purposes of the deduction for excess foreign living costs;
    c. Clerical amendment to section 911(a)(2);
    d. Disallowance of deductions attributable to excluded foreign earned income;
    e. Clerical amendment to section 3(b);
    f. Definition of "qualified home leave expenses" for purposes of the deduction for excess foreign living costs; and
    g. Clerical amendment to section 119.
  2. Technical amendments relating to the Black Lung Benefits Revenue Act:
    a. Correction of provisions related to Tax Court jurisdiction;
    b. Correction of references to black lung legislation;
    c. Clerical amendment;
    d. Correction of cross reference in Code section 7454(b).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2797★—Continued

COMMITTEE ACTION—Continued

B. Technical Amendments to Other 1978 Tax Legislation—Con.
  3. Technical amendments relating to the Energy Tax Act of 1978:
    a. Repayment of tax on gasoline used in commercial fishing vessels;
    b. Tires used in the manufacture of buses;
    c. Refund of tax on lubricating oil used in producing re-refined oil;
    d. Credits or refund of tax on truck bodies or chassis used in the manufacture of buses;
    e. Excise tax exemption for bus parts; and
    f. Clerical amendment relating to denial of investment credit for certain boilers.
  4. Technical amendment to Public Law 95–472
    Security for recapture of estate tax reduction from special use valuation where property has been involuntarily converted.

SENATE ACTION

Feb. 26, 1980.—Passed by the Senate, by voice vote (Congressional Record S1748), after agreeing to the committee amendments.

HOUSE ACTION

Feb. 28, 1980.—House agreed to Senate amendments, except amendment relating to disallowance of certain entertainment expenses.

FURTHER SENATE ACTION

Mar. 18, 1980.—Senate receded from its amendment relating to disallowance of certain entertainment expenses, and concurred with a Robert C. Byrd (for Long), UP amendment No. 1015 revising the amendment relating to disallowance of certain entertainment expenses.

FURTHER HOUSE ACTION

Mar. 19, 1980.—House agreed to Senate amendment.

BILL SIGNED

Apr. 1, 1980.—Signed by the President.

(Public Law 96-222)

H.R. 3091★

To extend for 1 year the provisions of law relating to the business expenses of State legislators.

(Extends, for 1 additional year, the effective date for the tax treatment of travel expenses incurred by State legislators while away from home to taxable years beginning before January 1, 1979.)

SENATE ACTION

Mar. 28, 1979—Ordered held at the desk.

Mar. 28, 1979.—Passed by the Senate, by voice vote (Congressional Record S3580), after adopting a Long UP amendment No. 56 which:

(a) makes permanent, provision for Federal matching of costs incurred by States for providing services to non-AFDC families assisting them in obtaining child support from absent families;

(b) restores permanently, the authority of States to use social services funds to pay the costs of employing welfare recipients in child care jobs; and

(c) reinstates and makes permanent, temporary provisions of law relating to the use of title XX funds for certain services to alcoholics and drug addicts.

CONFERENCE ACTION

Apr. 10, 1979.—House disagreed to Senate amendment.

Apr. 24, 1979.—Senate insisted on its amendment, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Moynihan, Boren, Dole, and Packwood.

Apr. 26, 1979.—House insisted on its disagreement to the Senate amendment, agreed to a conference, and named the following conferees: Messrs. Ullman, Rostenkowski, Corman, Rangel, Conable, and Rousselot.

Dec. 19, 1979.—Conference report filed in the House (H. Rept. 96–718) with the conferees having taken the following action:

BUSINESS EXPENSES OF STATE LEGISLATORS

Both House and Senate versions contain a provision extending for 1 year the provisions of law relating to the business expenses of State legislators.

CHILD SUPPORT ENFORCEMENT FOR NON-AFDC FAMILIES

Conference agreement follows the Senate amendment, except the authority for Federal matching funds would be effective only for the period Oct. 1, 1978 through Mar. 31, 1980.

PROVISIONS RELATING TO AUTHORITY TO HIRE WELFARE RECIPIENTS AS CHILD CARE WORKERS

Conference agreement follows the Senate amendment, except the authority to use title XX funds to make grants to qualified child day care providers would be effective only for the period Oct. 1, 1978 through Mar. 31, 1980, and the tax credit for hiring welfare recipients would apply only with respect to taxable years beginning after Dec. 31, 1978 and before Jan. 1, 1980.

TITLE XX SERVICES TO ALCOHOLICS AND DRUG ADDICTS

Conference agreement follows the Senate amendment, except the authority for the title XX matching funds would be available only for the period Oct. 1, 1978 through Mar. 31, 1980.

Dec. 19, 1979.—Conference report agreed to by the House, by voice vote (Congressional Record H12331).

Dec. 20, 1979.—Senate agreed to conference report, by voice vote (Congressional Record S19341).

Jan. 2, 1980.—Signed by the President.

(Public Law 96–178)

H.R. 3122★ **Sept. 11, 1979**

Relating to the tariff treatment of certain articles.

SUMMARY

(Bill:

(a) eliminates the duty on certain dyeing and tanning materials;

(b) suspends duty on wood excelsior, including excelsior pads and wrappings, until July 1, 1981;

(c) suspends duty on imports of nitrocellulose until June 30, 1980;

(d) suspends duty on 2-methyl-4-chlorophenol until June 1, 1981;

(e) temporarily reduces duty on high aluminum content ceramic insulators used in spark plugs, until July 1, 1981; and

(f) extends previously expired suspension of duty on zinc ore until July 1, 1981.)

Sept. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture.

Oct. 23, 1979.—Report from the International Trade Commission (analysis).

COMMITTEE ACTION

Dec. 11, 1979.—Reported favorably to the Senate (S. Rept. 96–474), amended as follows:

(1) *Certain dyeing and tanning materials.*—Provides for permanent duty-free treatment of certain dyeing and tanning materials of vegetable origin.

(2) *Wood excelsior.*—Suspends the duty applicable to most-favored-nation (MFN) imports of wood excelsior from the date of enactment through June 30, 1981.

(3) *Soluble nitrocellulose.*—Suspends the duty applicable to MFN imports of soluble nitrocellulose from the date of enactment through June 30, 1980.

(4) *2-methyl-4-chlorophenol.*—Suspends the duty applicable to MFN imports of 2-methyl-4-chlorophenol from the date of enactment through June 30, 1981.

(5) *Certain ceramic insulators.*—Reduces the duty on MFN imports of certain ceramic insulators used in spark plugs to 4 percent from the date of enactment through June 30, 1981.

(6) *Certain forms of zinc.*—Reinstates the suspension of duty on MFN imports of certain forms of zinc through June 30, 1981. The suspension would apply retroactively, upon timely request, to such articles entered, or withdrawn from warehouse, for consumption after June 30, 1978.

(7) *Carillon bells.*—Provides for permanent duty-free treatment of MFN imports of carillon and similar tuned bells (in sets containing more than 34 bells) after the date of enactment, and for retroactive duty-free treatment with respect to specific carillon bells already entered for the use of Wake Forest University and the University of Florida.

(8) *Telescope project.*—Continues duty-free treatment from June 30, 1980, through June 30, 1982, with respect to the importation of a telescope and other articles for the use of the Canada-France-Hawaii telescope project in Hawaii.

(9) *Synthetic rutile.*—Reinstates the suspension of duty on MFN imports of synthetic rutile. The suspension would terminate at the close of June 30, 1982, and would apply retroactively, upon timely request, to imports entered, or withdrawn from warehouse, for consumption after June 30, 1979.

(10) *Tantalum/columbium concentrates.*—Provides for permanent duty-free treatment of MFN imports of synthetic tantalum/columbium concentrates.

(11) *Cobalt alloys.*—Provides for suspension of duty on MFN imports of unwrought alloys of cobalt containing, by weight, 76 percent or more but less than 99 percent cobalt, from the date of enactment through June 30, 1982.

(12) *Bicycle parts.*—Extends through June 30, 1983 the existing suspension of duties on MFN imports of certain bicycle parts.

H.R. 3122★—Continued

COMMITTEE ACTION—Continued

(13) *Manganese ore.*—Reinstates the suspension of duty on MFN imports of manganese ore through June 30, 1982. The suspension would apply retroactively, upon timely request, to such imports entered, or withdrawn from warehouse, for consumption after June 30, 1979.

(14) *Model household furnishings and accessories.*—Creates a new item in the Tariff Schedules of the United States (TSUS) for model household furnishings and accessories which would provide an 8 percent *ad valorem* duty for MFN imports and 45 percent *ad valorem* duty for non-MFN imports.

(15) *Rubber.*—Amends the definition of "rubber" in the headnotes of the TSUS to preserve existing Customs Service practice relating to the classification of products as rubber or as containing rubber.

(16) *Technical corrections.*—Corrects four technical errors in the Trade Agreements Act of 1979.

(17) *Roof tiles for the Chinese Cultural and Community Center, Philadelphia, Pa.*—Permits a one-time duty-free entry of roof tiles from the People's Republic of China for the use of the Chinese Cultural and Community Center in Philadelphia, Pa.

(18) *Certain field glasses, opera glasses, and binoculars.*—Provides for suspension of duties on MFN imports of fieldglasses, opera glasses, and prism binoculars from the date of enactment through December 31, 1981.

FURTHER COMMITTEE ACTION

Apr. 30, 1980.—Committee agreed to offer text of H.R. 2492, H.R. 3317 and H.R. 3755 as passed by the House as committee amendments on the floor to H.R. 3122. (See below.)

SENATE ACTION

Oct. 1, 1980.—Passed by the Senate, by voice vote (Congressional Record S14238–S14245), after agreeing to the committee amendment and Byrd of West Virginia (for Long), UP amendment No. 1724, modifying the committee amendment as follows:

Modified Provisions

(a) *Certain forms of zinc.*—Reinstates the suspension of duty on MFN imports of certain forms of zinc through June 30, 1984 (rather than June 30, 1981 as originally reported);

(b) *Manganese ore.*—Provides for duty-free treatment of manganese ore imported after June 30, 1979 and on or before Dec. 31, 1979 (after Dec. 31, 1979, permanent duty-free treatment is applicable to these ores as a result of a tariff concession made in the MTN); and

(c) *Model household furnishings and accessories.*—Deletes this provision; and

(d) *Certain field glasses, opera glasses, and binoculars.*—Provides for permanent duty-free treatment (rather than a temporary suspension as originally reported).

H.R. 3122★—Continued

SENATE ACTION—Continued

New Provisions

(a) *Crude feathers and downs (text of H.R. 2492 as passed the House).*—Provides for suspension of duties on MFN imports of crude feathers and downs from the date of enactment through June 30, 1984;

(b) *Ohio Wesleyan University (text of H.R. 3317 as passed the House).*—Provides duty-free entry of a pipe organ and accompanying parts and accessories for Ohio Wesleyan University;

(c) *St. Paul's Episcopal Church, Riverside, Conn. (text of H.R. 3755 as passed the House).*—Provides duty-free entry of components for a pipe organ for St. Paul's Episcopal Church;

(d) *Steel wire (text of H.R. 4309 as passed the House).*—Provides for a change in definition of steel wire so as to exclude the "cut to length" products from that definition; and

(e) *U.S. Customs Service duties at deepwater ports.*—Clarifies the duties of the U.S. Customs Service at deepwater ports.

HOUSE ACTION

Oct. 2, 1980.—House agreed to Senate amendments.

BILL SIGNED

Oct. 17, 1980.—Signed by the President.

Public Law 96–467

H.R. 3236★ **Sept. 11, 1979**

To amend title II of the Social Security Act to provide better work incentives and improved accountability in the disability insurance program, and for other purposes.

SUMMARY

LIMITATION ON TOTAL FAMILY BENEFITS

In the case of disabled workers who become entitled to a disability insurance benefit in the future, a limit would be established on the maximum amount of total benefits that may be paid to workers and their dependents. The limit would be 80 percent of a worker's average indexed monthly earnings (AIME) or 150 percent of

Sept. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

COMMITTEE ACTION

Oct. 9 and 10, 1979.—Public hearings.

Nov. 8, 1979.—Reported favorably to the Senate (S. Rept. 96–408) amended as follows:

DISABILITY INSURANCE

LIMIT ON FAMILY BENEFITS

Limits total DI family benefits to an amount equal to the smaller of 85 percent of the worker's AIME or 160 percent of the worker's

H.R. 3236★—Continued

SUMMARY—Continued

LIMITATION ON TOTAL FAMILY BENEFITS—continued

primary insurance amount (PIA), whichever is lower (but with a minimum guarantee of 100 percent of the PIA).

VARIABLE DROP-OUT YEARS FOR YOUNGER DISABLED WORKERS

The number of years of low or no earnings that can be dropped in computing a disabled worker's benefits who becomes entitled in the future would vary by the age of the worker, according to the following schedule:

Worker's age:	*Number of dropout years*
Under 27	0
27 through 31	1
32 through 36	2
37 through 41	3
42 through 46	4
47 and over	5

The provision would also credit 1 dropout year for each year in which the worker provides principal care of a child under age 6. In no case could the number of dropout years exceed 5.

WORK INCENTIVES

To stimulate more disabled beneficiaries to return to work despite their impairments, your committee's bill would:

(*a*) Provide that the same trial work period applicable to disabled workers would be provided to disabled widow(er)s;

(*b*) Deduct extraordinary impairment-related work expenses, attendant care costs, and the cost of medical devices and equipment from his earnings for purposes of determining if a disabled person were engaging in substantial gainful activity (SGA);

(*c*) Extend the present 9-month trial work period to 24 months. In the last 15 months of the 24-month period, the individual would not receive benefits if he earned over the SGA amount, but would retain his eligibility for benefits if he finds he must return to the disability rolls.

(*d*) Extend Medicare coverage for an additional 36 months to disabled beneficiaries who return to substantial gainful work; and

(*e*) Eliminate the second 24-month Medicare waiting period where a person again becomes disabled and entitled to benefits.

DISABILITY DETERMINATIONS AND REVIEW OF STATE AGENCY ALLOWANCES

Authority would be granted to the Secretary to establish, through regulations, procedures and performance standards for the States to follow in the disability determination process. States would be given the option of (1) continuing to administer the program in compliance with these regulations, or (2) turning over administration to the Federal Government.

Also, the Secretary would be required to review State agency determinations before the payment of benefits and must review the following percentages of allowances: at least 15 percent in fiscal year 1980; at least 35 percent in fiscal year 1981; and at least 65 percent in fiscal year 1982 and thereafter.

COMMITTEE ACTION—Continued

DISABILITY INSURANCE—Continued

LIMIT ON FAMILY BENEFITS—continued

PIA. Under the provision no family benefit would be reduced below 100 percent of the worker's primary benefit. The limitation would be effective only with respect to individuals who first become entitled to benefits on or after January 1, 1980, based on disabilities that began after calendar year 1978.

The Secretary would be required to report to the Congress by January 1, 1985 on the effect of the limitation on benefits and of other provisions of the bill.

REDUCTION IN DROPOUT YEARS

Includes a provision, which would apply to all disabled workers who first become entitled after 1979, that would exclude years of low earnings (or no earnings) in the computation of benefits according to the following schedule:

Worker's age:	*Number of dropout years*
Under 32	1
32 through 36	2
37 through 41	3
42 through 46	4
47 and over	5

The provision would become effective in January 1980.

MEDICARE WAITING PERIOD

Eliminates the requirement that a person who becomes disabled a second time must undergo another 24-month waiting period before medicare coverage is available to him. The amendment would apply to workers becoming disabled again within 60 months, and to disabled widows and widowers and adults disabled since childhood becoming disabled again within 84 months. In addition, where a disabled individual was initially on the cash benefit rolls, but for a period of less than 24 months, the months during which he received cash benefits would count for purposes of qualifying for medicare coverage if a subsequent disability occurred within those time periods.

EXTENSION OF MEDICARE FOR DI BENEFICIARIES

Extends medicare coverage for an additional 36 months after cash benefits cease for a worker who is engaging in substantial gainful activity but has not medically recovered.

SUPPLEMENTAL SECURITY INCOME

BENEFITS FOR SSI RECIPIENTS WHO PERFORM SUBSTANTIAL GAINFUL ACTIVITY

Includes an amendment which provides that a disabled individual who loses his eligibility for regular SSI benefits because of performance of substantial gainful activity SGA would become eligible for a special benefit status which would entitle him to cash benefits equivalent to those he would be entitled to receive under the regular SSI program. Persons who receive these special benefits would be eligible for medicaid and social services on the same basis as regular SSI recipients. States would have the option of suplementing the special Federal benefits. When the individual's earnings exceeded the amount which would cause the cash benefits to be reduced to zero ($481 at the present time), the special benefit status would be terminated for purposes of eligibility for

H.R. 3236★—Continued

SUMMARY—Continued

REHABILITATION EXPENDITURES

Replaces the current Beneficiary Rehabilitation Program with a program of disability trust fund reimbursements for vocational rehabilitations which meet performance standards based on return to the labor market. A State could receive twice the State's share of the cost of rehabilitation services if those services result in the disabled beneficiary engaging in substantial gainful activity or employment in a sheltered workshop for 12 continuous months. Also, monthly benefits would continue to be paid to people who have medically recovered if they are still in an approved vocational rehabilitation program, if the Social Security Administration determines that continuing in such a program will increase the probability of the person going off the benefit rolls permanently.

PERIODIC REVIEW OF DISABILITY DETERMINATIONS

Each beneficiary on the rolls, unless a finding has been made that his disability is permanent, would be reviewed at least once every 3 years.

PAYMENT FOR EXISTING MEDICAL EVIDENCE

The social security trust funds would reimburse non-Federal institutions and physicians for medical evidence of record that they submitted to support claims for disability benefits.

DETAILED DECISION NOTICES

Notices to claimants for benefits would provide a brief statement of the pertinent law and regulations, a concise summary of the evidence and reason for the decision.

PAYMENT FOR CERTAIN TRAVEL EXPENSES

The social security trust funds would pay for reasonable costs of travel for claimants to obtain required medical examinations, and for claimants and their witnesses and representatives to reconsideration interviews and hearings. Previously, these amounts have been authorized under annual appropriations acts.

AMENDMENTS

Dec. 3, 1979 **No. 1** **(731)**	(Percy, Armstrong, Burdick, Byrd of Virginia, Cannon, Cranston, Ford, Garn, Hatch, Hatfield, Hayakawa, Hollings, Huddleston, Humphrey, Jackson, Laxalt, Matsunaga, Nunn, Randolph, Roth, Schweiker, Stevens, Thurmond, Weicker, Young, Zorinsky) Provides that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level.
Dec. 5, 1979 **No. 2** **(740)**	(Bayh) Eliminates the 5-month waiting period in the case of any disabled individual where death is expected within the next 12 months.
Dec. 5, 1979 **No. 3** **(741)**	(Bellmon) Limits total family benefits to the lesser of 80 percent of average indexed monthly earnings or 130 percent of the worker's benefit.

COMMITTEE ACTION—Continued

SUPPLEMENTAL SECURITY INCOME—Continued

BENEFITS FOR SSI RECIPIENTS WHO PERFORM SUBSTANTIAL GAINFUL ACTIVITY—continued

medicaid and social services, unless the Secretary found (1) that termination of eligibility for these benefits would seriously inhibit the individual's ability to continue his employment, and (2) the individual's earnings were not sufficient to allow him to provide for himself a reasonable equivalent of the cash and other benefits that would be available to him in the absence of earnings.

EMPLOYMENT IN SHELTERED WORKSHOPS

Provides that earnings received in sheltered workshops and work activities centers would be considered as earned income, rather than unearned income, for purposes of determining SSI benefits. This would assure that individuals with earnings from these kinds of activities would have the advantage of the earned income disregards provided in law for earnings from regular employment.

DEEMING OF PARENTS' INCOME TO DISABLED OR BLIND CHILDREN

Provides that for purposes of SSI eligibility determination, the "deeming" of parents' income and resources would be limited to disabled or blind children under 18 regardless of student status. Those individuals who on the effective date of the provision are age 18 and over are receiving benefits at that time and would be protected against loss of benefits due to this change.

PROVISIONS RELATING TO THE TITLE II AND TITLE XVI DISABILITY PROGRAMS

TERMINATION OF BENEFITS FOR PERSONS IN VOCATIONAL REHABILITATION PROGRAMS

Provides that disability benefits would not be terminated due to medical recovery if the beneficiary is participating in an approved vocational rehabilitation program which the Social Security Administration determines will increase the likelihood that the beneficiary may be permanently removed from the disability rolls.

DEDUCTION OF IMPAIRMENT-RELATED WORK EXPENSES

Includes a provision to permit the deduction of costs of impairment-related work expenses, attendant care costs, and the cost of medical devices, equipment, and drugs and services (necessary to control an impairment) from earnings for purposes of determining whether an individual is engaging in substantial gainful activity. This deduction would be made both in the case where the individual pays the costs himself, and where the cost is paid by a third party. The Secretary of HEW would be given authority to specify in regulations the type of care, services, and items that may be considered necessary to enable a disabled person to engage in SGA, and the amount of earnings to be excluded subject to such reasonable limits based on actual, prevailing costs as the Secretary would prescribe.

REENTITLEMENT TO BENEFITS

Provides that for purposes of the DI and SSI programs the present 9-month trial work period would be extended to 24 months. In the last 12 months of the 24-month period the individual would not receive cash benefits, but could automatically be reinstated to active benefits status if a work attempt fails. The bill also provides that the same trial work period would be applicable to disabled widow(er)s.

H.R. 3236★—Continued

AMENDMENTS—Continued

Dec. 5, 1979 **No. 4** **(742)**	(Bellmon) Terminates committee provision relating to Federal-State relationship in the disability determination process.
Dec. 5, 1979 **No. 5** **(743)**	(Bellmon) Provides that new evidence of disability may be submitted only up to the point of State agency decision.
Dec. 5, 1979 **No. 6** **(744)**	(Bellmon) Requires that workers under age 55 be found disabled only if their inability to work could be determined entirely on the basis of the severity of their medical condition. Consideration of vocational factors (age, education, work experience) would be permitted only for workers age 55 or over.
Dec. 5, 1979 **No. 7** **(745)**	(Nelson, Huddleston) The amendment, in the event that Federal assumption of the disability determination process became necessary in a State, (1) would require that former State agency employees who are capable of performing duties in the process be given a preference over all other persons for filling appropriate new Federal positions and (2) would prohibit the Department from undertaking review of disability claims until he finds that the State had made fair and equitable arrangements to protect the interests of those State employees who are not hired as Federal employees.
•Dec. 6, 1979 **No. 8** **(749)**	(Bayh) Eliminates the 5-month waiting period in the case of any disabled individual where death is expected within the next 12 months.
Dec. 13, 1979 **No. 9** **(1440)**	(Helms) Defers the effective date of change (until 1982), of the committee's provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax.
Dec. 13, 1979 **No. 10** **(1441)**	(Helms) Similar to amendment 1440 but defers the effective date of change until 1983, and continues permanently the exemption from social security taxes of compensation provided in the form of an employer payment of employee social security taxes for all employers who had begun this practice by the end of 1982.
Dec. 13, 1979 **No. 11** **(1442)**	(Helms, Armstrong, Hatch, Thurmond) Deletes the committee provision relating to exemption from social security tax on employer payment of employee share.

COMMITTEE ACTION—Continued

PROVISIONS RELATING TO THE TITLE II AND TITLE XVI DISABILITY PROGRAMS—Continued

ADMINISTRATION BY STATE AGENCIES

Requires that disability determinations be made by State agencies according to regulations or other written guidelines of the Secretary.

FEDERAL REVIEW OF STATE AGENCY DETERMINATIONS

Reinstitutes a review procedure used by SSA until 1972 under which most State disability allowances were reviewed prior to the payment of benefits. The committee bill provides for preadjudicative Federal review of at least 15 percent of allowances and denials in fiscal year 1981, 35 percent in 1982, and 65 percent in years thereafter.

PERIODIC REVIEW OF DISABILITY DETERMINATIONS

Requires that unless there has been a finding that an individual's disability is permanent, there would have to be a review of the case at least once every 3 years to determine continuing eligibility.

OTHER ADMINISTRATIVE CHANGES

Includes a number of provisions intended to strengthen administrative practices particularly in regard to the handling of initial claims and cases denied which are under appeal. These provisions would:

1. Require that notices of disability denial be provided to claimants expressed in language understandable to the claimant, which include a discussion of the evidences of record and the reasons why the disability claim is denied.
2. Authorize the Secretary to pay all non-Federal providers for costs of supplying medical evidence of record in title II claims as is done in title XVI (SSI) claims.
3. Provide permanent authority for payment of the travel expenses of claimants (and their representatives in the case of reconsiderations and ALJ hearings) resulting from participation in various phases of the adjudication process.
4. Eliminate the provision in present law which requires that cases which have been appealed to the district court be remanded by the court to the Secretary upon motion by the Secretary. Instead, remand would be discretionary with the court, and only on motions by the Secretary where "good cause" was shown.
5. Continue the provision of present law which gives the court discretionary authority to remand cases to the Secretary, but add the requirement that remand for the purpose of taking new evidence be limited to cases in which there is a showing that there is new evidence which is material and that there was good cause for failure to incorporate it into the record in a prior proceeding.
6. Modify present law with respect to court review to provide that the Secretary's determinations with respect to facts would be final unless found to be arbitrary and capricious.
7. Foreclose the introduction of new evidence with respect to an application after the decision is made at the administrative law judge hearing level. At the present time new evidence may be introduced until all levels of administrative review have been exhausted (throught the Appeals Council).
8. Require the Secretary to submit a report to Congress by July 1, 1980, recommending appropriate case processing time limits for the various levels of adjudication.

H.R. 3236★—Continued

AMENDMENTS—Continued

Dec. 19, 1979 No. 12 (1623)	(Thurmond) Similar to amendment 1440 but would permanently continue the exemption from social security taxes of compensation provided in the form of an employer payment of employee social security taxes unless the employer had 25 or more employees during 20 or more weeks of the prior year, or for service performed for any State government or political subdivision thereof.
Dec. 19, 1979 No. 13 (1624)	(Thurmond) Same as amendment 1623 but does not include the exemption for service performed for a State government or political subdivision thereof.
Dec. 19, 1979 No. 14 (1625)	(Helms) Provides that the committee provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax. would not apply with respect to employers who pay these taxes prior to enactment of this act.
Dec. 19, 1979 No. 15 (1626)	(Helms) Provides that the committee provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax, would not apply with respect to employees of State or local governments.
Dec. 19, 1979 No. 16 (1627)	(Helms) Provides that the committee provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax, would not apply with respect to employees of private nonprofit organizations.
Dec. 20, 1979 No. 17 (1628)	(Metzenbaum, Eagleton, Kennedy, McGovern, Williams) Deletes committee provisions relating to limitation on total family benefits in disability cases and reduction in number of dropout years for younger disabled workers.
Jan. 30, 1980 No. 18 (1645)	(Bellmon) Requires increased review of administrative law judge decisions.
Jan. 30, 1980 No. 19 (1646)	(Javits, Cranston, Metzenbaum, Ribicoff) Allows higher total family benefits than the committee bill for disabled workers who have primary benefits in the range of $283 to $487 per month.

COMMITTEE ACTION—Continued

AID TO FAMILIES WITH DEPENDENT CHILDREN AND CHILD SUPPORT PROGRAMS

AFDC WORK REQUIREMENT

Provides that AFDC recipients who are not exempt from registration by law would be required, as a condition of continuing eligibility for AFDC, to register for, and participate in, employment search activities, as a part of the WIN program. The amendment would require the provision of such social and supportive services as are necessary to enable the individual actively to engage in activities related to finding employment, and for a period thereafter, as are necessary and reasonable to enable him to retain employment. In addition, it would allow States to match the Federal share for social and supportive services with inkind goods and services, instead of being required to make only a cash contribution. The amendment would provide for locating manpower and supportive services together to the maximum extent feasible, eliminate the requirement for a 60-day conuseling period before assistance can be terminated, and authorize the Secretaries of Labor and Health, Education, and Welfare to establish the period of time during which an individual will continue to be ineligible for assistance in the case of a refusal without good cause to participate in a WIN program. The amendment would also clarify the treatment of earned income derived from public service employment.

MATCHING FOR AFDC ANTIFRAUD ACTIVITIES

Antifraud activities for costs incurred (1) by the welfare agencies in the establishment and operation of one or more identifiable fraud control units: (2) by attorneys employed by the State or local welfare agencies (but only for the costs identifiable as AFDC antifraud activities); and (3) by attorneys retained under contract (such as the office of the State attorney).

USE OF IRS TO COLLECT SUPPORT FOR NON-AFDC FAMILIES

Extends IRS's collection responsibilities to non-AFDC child support enforcement cases, subject to the same certification and other requirements that are now applicable in the case of families receiving AFDC.

SAFEGUARDING INFORMATION

Present law provides in part that State plans under title IV-A (AFDC) include safeguards which prevent disclosure of the name or address of AFDC applicants or recipients to any committee or a legislative body. HEW regulations include Federal, State, or local committees or legislative bodies under this provision. Under their guidelines, HEW exempts audit committees from this exclusion. Several States, however, do not honor the HEW exemption. The committee bill would modify this section of the act to clarify that any governmental agency (including any legislative body or component or instrumentality thereof) authorized by law to conduct an audit or similar activity in connection with the administration of the AFDC program is not included in the prohibition. The amendment would make similar changes with regard to audits under title XX of the Social Security Act.

H.R. 3236★—Continued

COMMITTEE ACTION—Continued

AID TO FAMILIES WITH DEPENDENT CHILDREN AND CHILD SUPPORT PROGRAMS—Continued

FEDERAL MATCHING FOR CHILD SUPPORT DUTIES PERFORMED BY COURT PERSONNEL

Present law requires that State child support plans provide for entering into cooperative arrangements with appropriate courts and law enforcement officials to assist the child support agency in administering the program. Federal regulations are now written in such a way as to allow States to claim Federal matching for the compensation of district attorneys, attorneys general, and similar public attorneys and prosecutors and their staff. However, States may not receive Federal matching for expenditures (including compensation) for or in connection with judges or other court officials making judicial decisions, and other supportive and administrative personnel.

The committee bill would allow Federal matching for administrative expenses of the IV–D program. Matching would cover expenditures (including compensation) for judges or other persons making judicial determinations, and other support and administrative personnel of the courts who perform IV–D functions, but only for those functions specifically identifiable as IV–D functions. Current levels of spending in the State for these newly matched activities would have to be maintained. No matching would be available for expenditures incurred before January 1, 1980.

CHILD SUPPORT MANAGEMENT INFORMATION SYSTEM

Increases the rate of matching to 90 percent for the costs of developing and implementing this system. The cost of operating such systems would continue at the 75 percent matching rate. Under the amendment, the Office of Child Support Enforcement would be required, on a continuing basis, to provide technical assistance to the States and would have to approve the State system as a condition of Federal matching. Continuing review of the State systems would also be required.

AFDC MANAGEMENT INFORMATION SYSTEM

Increases the rate of matching to 90 percent for the costs of developing and implementing the computer information systems and to 75 percent for their operation, provided the system meets the requirements imposed by the amendment.

CHILD SUPPORT REPORTING AND MATCHING PROCEDURES

Prohibits advance payment of the Federal share of State administrative expenses for a calendar quarter unless the State has submitted a complete report of the amount of child support collected and disbursed for the calendar quarter which ended 6 months earlier. The amendment would also allow the Department of Health, Education, and Welfare to reduce the amount of the payments to the State by the Federal share of child support collections made but not reported by the State.

ACCESS TO WAGE INFORMATION FOR CHILD SUPPORT PROGRAM

Provides authority for the States to have access to earnings information in records maintained by the Social Security Administration and State employment security agencies for purposes of the child support program. The Labor Department and the Department of HEW would be authorized to establish necessary safeguards against improper disclosure of the information.

H.R. 3236★—Continued

COMMITTEE ACTION—Continued

OTHER PROVISIONS AMENDING THE SOCIAL SECURITY ACT

RELATIONSHIP BETWEEN SOCIAL SECURITY AND SSI BENEFITS

Provides that an individual's entitlement under the two titles shall be considered as a totality so that if payment under title II is delayed and therefore results in a higher payment under title XVI, the adjustment made in the case of any individual would be the net difference in total payment.

EXTENSION OF TERM OF THE NATIONAL COMMISSION ON SOCIAL SECURITY

Extends for three months the expiration date of the National Commission on Social Security and the terms of its members. Under the committee provision, the Commission's work and the terms of its members would end on April 1, 1981.

FREQUENCY OF FICA DEPOSITS FROM STATE AND LOCAL GOVERNMENTS

Requires that FICA deposits from State and local governments be due 30 days after the end of each month.

ALIENS UNDER SSI

Requires an alien to reside in the United States for 3 years before he would be eligible for SSI.

DEMONSTRATION AUTHORITY TO PROVIDE SERVICES TO THE TERMINALLY ILL

Authorizes the Social Security Administration to participate in a demonstration project which has as its purpose to determine how to provide services needed by persons who are terminally ill and authorizes up to $2 million a year to be used by the Social Security Administration for this purpose.

DEMONSTRATION PROJECT

Authorizes the waiver of certain benefit requirements of titles II and XVIII (medicare) to allow demonstration projects by the Social Security Administration to test ways in which to stimulate a return to work by disability beneficiaries, with a report to Congress required by January 1, 1983. The bill would also provide demonstration authority to cover areas of the DI program beyond the purpose of stimulating a return to work (for example, the effects of lengthening the trial work period, altering the 24-month waiting period for medicare benefits, altering the way the program is administered, earlier referral of beneficiaries for rehabilitation, and greater use of private contractors, employers and others to develop, perform or otherwise stimulate new forms of rehabilitation).

In addition, the Secretary would be authorized to conduct experimental, pilot, or demonstration projects which, in his judgment, are likely to promote the objective or improve the administration of the SSI program.

The committee bill would authorize the Secretary to waive certain requirements of the human experimentation statute, but would require that the Secretary in reviewing any application for any experimental, pilot, or demonstration project pursuant to the Social Security Act must take into consideration the human experimentation law and regulations in making his decision on whether to approve the application.

H.R. 3236★—Continued

COMMITTEE ACTION—Continued

OTHER PROVISIONS AMENDING THE SOCIAL SECURITY ACT—Continued

SOCIAL SECURITY TAX STATUS OF EMPLOYEE SOCIAL SECURITY TAXES PAID BY EMPLOYERS

Includes the amount of any employer payment of the employee share of social security taxes in the employee's taxable income for purposes of social security taxation. The amendment would not apply to situations in which the employee share of social security taxes are paid by an employer for an individual who is employed as a domestic.

SENATE ACTION

Dec. 6, 1979, Jan. 30 and 31, 1980.—Considered and passed by the Senate, by rollcall vote (No. 27), of 87 yeas, 1 nay (Jan. 3, Congressional Record S723), after taking the following action on amendments thereto:

Amendments Adopted:

Long UP amendment No. 860, providing for voluntary certification of medicare supplemental health insurance policies, by voice vote (Dec. 6, Congressional Record S17776); and

Long (for Talmadge) UP amendment No. 861, relating to Federal review of State agency disability determinations, by voice vote (Dec. 6, Congressional Record S17781).

Percy amendment No. 731, making the sponsors' affidavit of support of an alien a legally binding and enforceable agreement, by rollcall vote (No. 20), of 92 yeas, 0 nays (Jan. 30, Congressional Record S586);

Bayh amendment No. 749 (modified), reducing the waiting period for disability benefits for the terminally ill, by rollcall vote (No. 19), of 70 yeas, 23 nays (Jan. 30, Congressional Record S592);

Nelson amendment No. 745 (modified), providing employment protections for State employees who currently administer disability insurance in certain cases, by voice vote (Jan. 30, Congressional Record S590);

Dole UP amendment No. 939 (to Baucus UP amendment No. 938), requiring a finding by the Secretary that State programs are inadequate before he implements certification program, by voice vote (Jan. 30, Congressional Record S640);

Baucus UP amendment No. 938 (as amended by Dole UP amendment No. 939), providing for voluntary certification of medicare supplemental health insurance policies, by voice vote (Jan. 30, Congressional Record S633);

Thurmond UP amendment No. 941, relating to inclusion in wages of FICA taxes paid by small business employers, State and local governments, and nonprofit organizations, by rollcall vote (No. 26), of 60 yeas, 27 nays (Jan. 31, Congressional Record S706); and

Long UP amendment No. 942, providing for review by the Secretary of decisions made by administrative law judges under the disability program, by voice vote (Jan. 31, Congressional Record S719).

Amendments Rejected:

Wallop UP amendment No. 863, eliminating child benefits for children 18 or older who attend postsecondary schools, by rollcall vote (No. 453), of 22 yeas, 65 nays (Dec. 6, Congressional Record S17783);

H.R. 3236★—Continued

SENATE ACTION—Continued

***Amendments Rejected*—Continued**

Schmitt UP amendment No. 934, striking from the bill section relating to use of Internal Revenue Service to collect child support for non-AFD families, by rollcall vote (No. 21), of 28 yeas, 66 nays (Jan. 30, Congressional Record S609);

Bellmon UP amendment No. 936, in the nature of a substitute for the *Metzenbaum UP amendment No. 935*, relating to levels of benefits, by rollcall vote (No. 22), of 24 yeas, 70 nays (Jan. 30, Congressional Record S622);

Javits UP amendment No. 937 (printed amendment No. 1646), relating to limitation on total family benefits in disability cases, by voice vote (Jan. 30, Congressional Record S631);

Javits amendment No. 1646, increasing the limit on middle income family benefits, by rollcall vote (No. 24), of 34 yeas, 50 nays (Jan. 31, Congressional Record S700); and

Helms amendment No. 1442, retaining the rights of employers to pay certain FICA taxes for employees, by rollcall vote (No. 25), of 42 yeas, 45 nays (Jan. 31, Congressional Record S725).

CONFERENCE ACTION

Jan. 31, 1980.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Nelson, Baucus, Dole, Danforth, and Durenberger.

Mar. 26, 1980.—House disagreed to Senate amendments, agreed to a conference with the Senate and named the following conferees: Messrs. Ullman, Corman, Pickle, Jacobs, Cotter, Rangel, Archer, and Duncan of Tennessee.

May 13, 1980.—Conference report filed in the House (H. Rept. 96–944) with the conferees having taken the following action:

TITLE I—PROVISIONS RELATING TO DISABILITY INSURANCE

LIMIT ON FAMILY DISABILITY INSURANCE BENEFITS

The conferees agreed to limit DI family benefits to the smaller of 85 percent of the worker's average indexed monthly earnings (AIME), as in the Senate bill, or 150 percent of the worker's primary insurance amount (PIA), as in the House bill. The limitation is effective only with respect to individuals who *first* become entitled to benefits on or after July 1, 1980.

REDUCTION IN DROPOUT YEARS

The conferees agreed to exclude years of low earnings in the computation of disability benefits according to the following schedule (as in the House bill):

Worker's age:	*Number of dropout years*
Under 27	0
27 through 31	1
32 through 36	2
37 through 41	3
42 through 46	4
47 and over	5

The provision also would allow a disabled worker to drop out additional years from the computation period if in those years there was a child (of such individual or his or her spouse) under age 3 living in the same household substantially throughout each such year and the disabled worker did not engage in any employment in each such year. Dropout years for periods of childcare would

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

Title I—Provisions Relating to Disability Insurance—Continued

REDUCTION IN DROPOUT YEARS—Continued

be provided only to the extent that the combined number of childcare dropout years and dropout years provided under the regular schedule do not exceed 3.

The new schedule of dropout years applies to disabled workers who *first* become entitled to benefits after June 1980. The provisions continues to apply to a worker until his death unless before age 62 he ceases to be entitled to disability benefits for 12 continuous months.

The provision allowing childcare dropout years would be effective for monthly benefits payable for months after June 30, 1981.

The provision in present law which requires that at least 2 years of earnings be used in the benefit computation is retained.

ELIMINATION OF SECOND MEDICARE WAITING PERIOD

The conferees eliminated the requirement that a person who becomes disabled a second time must undergo another 24-consecutive-month waiting period after becoming reentitled to benefits before medicare coverage is available to him. The amendment applied to workers becoming disabled again within 60 months, and to disabled widows or widowers and adults disabled since childhood becoming disabled again within 84 months. The provision would be effective 6 months after enactment.

EXTENSION OF MEDICARE FOR AN ADDITIONAL 36 MONTHS

House bill.—The conferees accepted the provision extending medicare coverage for an additional 36 months after cash benefits cease for a worker who is engaging in substantial gainful activity but has not medically recovered. (The first 12 months of the 36-month period was part of the new 24-month trial work period. The conferees agreed to apply the new provision to disability beneficiaries whose disabilities have not been determined to have ceased prior to the 6th month after enactment.

FUNDING FOR VOCATIONAL REHABILITATION SERVICES FOR DISABLED INDIVIDUALS

The conferees agreed not to change the provisions of present law.

Title II—Provisions Relating to Disability Benefits Under the SSI Program

BENEFITS FOR INDIVIDUALS WHO ENGAGE IN EMPLOYMENT ACTIVITY

The conference agreement follows the Senate bill effective Jan. 1, 1981 with the addition of a pilot program under which States could provide medical and social services to certain persons with severe impairments whose earnings exceed the substantial gainful activity limits and who are not receiving SSI, special benefits, or medicaid.

Under this pilot program, for the purpose of assisting States in providing medical or social services to certain severely handicapped persons, $18 million in Federal funds would be available to States on an entitlement basis for a 3-year period beginning Sept. 1, 1981. $6 million would be available to States through the end of fiscal 1982. An additional $6 million would be available for each of the two following fiscal years. Funds that are not

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE II—PROVISIONS RELATING TO DISABILITY BENEFITS UNDER THE SSI PROGRAM—Continued

BENEFITS FOR INDIVIDUALS WHO ENGAGE IN EMPLOYMENT ACTIVITY—Continued

used during each of the first two years could be carried forward by the State.

Funds would be allocated among the States in proportion to the number of disabled SSI recipients aged 18 to 65. Prior to the start of each fiscal year, each State that does not intend to use its allocation would so certify to the Secretary of Health and Human Services. If a State certifies that it will not use all or some portion of its funds for any fiscal year or years, its allocation (or the unused portion thereof) for the period covered by the certification will be reallocated by the Secretary of HHS among States participating in the program that can make use of additional funds.

From the allocated funds, the Secretary of HHS would pay each State 75 percent of the costs of operating an approved plan for providing medical and social services to severely handicapped individuals who have earnings in excess of the substantial gainful activity limits and are not receiving SSI, special benefits or medicaid, if the State determines:

(1) that the absence of these benefits would significantly inhibit the individual's ability to continue his employment; and

(2) that the individual's earnings are not sufficient to allow him to provide for himself a reasonable equivalent of the cash and other benefits (SSI, medicaid and title XX) that would be available to him in the absence of those earnings.

(It is not intended that States would require an individual to obtain a determination as to the level of or potential eligibility for benefits which might be payable under the SSI, medicaid, and title XX programs in the absence of his earnings. Rather it is intended that each participating State would use generally available information concerning the benefits provided in that State under these programs to establish reasonable income limits to carry out this criterion.)

The State plan would have to include (1) a statement of intent to participate in the program; (2) a designation of the agency to administer the program; (3) a description of the eligibility criteria which the State will apply and the procedures for determining eligibility (which may not involve use of the Disability Determination Service which makes disability determinations for the DI and SSI programs unless it is not feasible to use any other agency for the pilot program); and (4) a description of the services which the State intends to provide under the program. The State may submit a separate State plan or it may incorporate this plan as an amendment to its State administrative plan submitted to HHS under title XX. Under the pilot program, States could provide medical and social services through their medicaid and social services programs (not limited by eligibility criteria and scope of services under titles XIX and XX) but would receive Federal matching for those services under this provision rather than under title XIX or XX. States could also provide services through some other mechanism if they found it appropriate.

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE II—PROVISIONS RELATING TO DISABILITY BENEFITS UNDER THE SSI PROGRAM—Continued

BENEFITS FOR INDIVIDUALS WHO ENGAGE IN EMPLOYMENT ACTIVITY—Continued

States would be required to provide a report to HHS addressing the operation and results, emphasizing the work incentive effects, of the pilot program. On the basis of State reports, HHS would be required to report to the Congress. The report would be due not later than Oct. 1, 1983; and should include, but not necessarily be limited to, relevant demographic information, earnings, employment information, and primary impairments of the individuals who received services under the pilot program, and the types of services they received. HHS would be required to publish final regulations to implement this program no later than nine months after the date of enactment.

EMPLOYMENT IN SHELTERED WORKSHOPS

The conference agreement provides that remunerations received in sheltered workshops and work activities centers would be considered earned income and therefore qualify for the earned income disregards. The provision would be effective October 1980.

DEEMING OF PARENTS' INCOME TO DISABLED OR BLIND CHILDREN

Under the conference agreement, the deeming of parents' income and resources would be limited to disabled or blind children under age 18, whether or not the person is in school or training. Children receiving SSI who, on the effective date of the provision, are age 18 to 21 would be protected against loss of benefits due to this change.

The provision would be effective October 1980.

TITLE III—PROVISIONS AFFECTING DISABILITY RECIPIENTS UNDER OASDI AND SSI PROGRAMS; ADMINISTRATIVE PROVISIONS

TERMINATION OF BENEFITS FOR PERSONS IN VOCATIONAL REHABILITATION PROGRAMS

The conference agreement accepts the Senate extension of the provision to SSI beneficiaries, but adopts the House provision that the Commissioner will make the determination that benefits should be continued.

TREATMENT OF EXTRAORDINARY WORK EXPENSES

The conferees adopted the Senate provision, but agreed that, for both programs, the disregard will be applied only where the individual paid the cost of the impairment related expense. In addition, impairment related work expenses would be disregarded in determining the monthly SSI payment of a disabled SSI recepient. It is the intent of the conferees that the regulations developed by the Secretary to carry out these provisions shall apply in a uniform manner to the determination of the amounts which may be deducted in both the DI and SSI programs. The provision is effective six months after enactment.

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE III—PROVISIONS AFFECTING DISABILITY RECIPIENTS UNDER OASDI AND SSI PROGRAMS; ADMINISTRATIVE PROVISIONS—Continued

EXTENSION OF THE TRIAL WORK PERIOD—REENTITLEMENT TO BENEFITS

The conference accepted the provisions of the Senate bill, and agreed that the provision would be effective with respect to individuals whose disabilities have not been found to have terminated before the sixth month after enactment.

ADMINISTRATION BY STATE AGENCIES

The conference agreement follows the Senate bill. The conference committee deleted the catch-all phrase of "any other rules designed to facilitate, or control, or assure the equity and uniformity of the State's disability determinations" as providing vague and unnecessary authority. The conference agreement provides that these changes will be effective beginning with the 12th month following the month in which the bill is enacted. Any State that has an agreement on the effective date of the amendment will be deemed to have given affirmative notice of wishing to make disability determinations under the regulations. Thereafter, it may give notice of termination which shall be effective no earlier than 180 days after the notice is given.

PROTECTION OF STATE EMPLOYEES

The conference agreement follows the Senate bill except that the Secretary would not be required to provide a hiring preference to the administrator, deputy administrator, or assistant administrator (or comparable position) in the event that the Secretary found it necessary to assume the functions of a State agency. Although he would not be required to provide a preference to persons in those positions, he could do so if he determines that such action is appropriate. The effective date is the same as for the provision for administration of State agencies.

FEDERAL REVIEW OF STATE AGENCY DECISIONS—REVERSAL OF DECISIONS

The conference agreement follows the Senate schedule but provides (as in the House bill) for review only of allowances and continuances. The agreement follows the Senate bill as to granting authority to the Secretary to reverse denials.

The conference committee notes that the percentage requirements for preadjudicative review are nationwide requirements and that the Social Security Administration will determine whether they should be higher or lower on an individual State basis. The conferees also instruct the Secretary to report to the Ways and Means and Finance Committees by January 1982 concerning the potential effects on processing time and on the cost effectiveness of the requirement of the 65 percent review for fiscal year 1983, and thereafter. This provision is effective upon enactment.

OWN-MOTION REVIEW OF ALJ DECISIONS

The conference agreement follows the Senate bill with a modification which strikes the language specifying what is to be included in the required report. The conferees believe the report should indicate the percentage of ALJ decisions being reviewed and

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE III—PROVISIONS AFFECTING DISABILITY RECIPIENTS UNDER OASDI AND SSI PROGRAMS; ADMINISTRATIVE PROVISIONS—Continued

OWN-MOTION REVIEW OF ALJ DECISIONS—continued

describe the criteria for selecting decisions to be reviewed. The conferees are concerned that there is no formal ongoing review of social security hearing decisions. The variance in reversal rates among ALJ's and the high overall ALJ reversals of determinations made at the prehearing level indicate that there is a need for such review. The conferees recognize that, at the hearing level, the claimant appears for the first time before a decisionmaker and additional evidence is generally submitted. The conferees also recognize that there have been significant changes in State agency denial rates and that in certain areas the ALJ's and State agencies have been operating with different policy guidelines. The report should identify the effects of these factors as well as any differences in standards applied by ALJ's.

INFORMATION TO ACCOMPANY SECRETARY'S DECISION

The conference agreement follows the Senate bill.

LIMITATION ON COURT REMAND

The conference agreement includes the provision of the Senate and House bills effective upon enactment. The conferees have been informed that there are sometimes procedural difficulties which prevent the Secretary from providing the court with a transcript of administrative proceedings. Such a situation is an example of what could be considered "good cause" for remand. Where, for example, the tape recording of the claimant's oral hearing is lost or inaudible, or cannot otherwise be transcribed, or where the claimant's files cannot be located or are incomplete, good cause would exist to remand the claim to the Secretary for appropriate action to produce a record which the courts may review under 205(g) of the act. It is the hope of the conferees that remands on the basis of these breakdowns in the administrative process should be kept to a minimum so that persons appealing their decision are not unduly burdened by the resulting delay.

TIME LIMITS FOR DECISIONS ON BENEFIT CLAIMS

The conferees accepted the provision of the House and Senate bills but with the Senate due date of July 1, 1980.

PAYMENT FOR EXISTING MEDICAL EVIDENCE

The conference agreement follows the Senate bill and is effective 6 months after enactment.

PAYMENT FOR CERTAIN TRAVEL EXPENSES

The conference agreement follows the Senate bill with a modification to include the limitation on air travel costs.

PERIODIC REVIEW OF DISABILITY DETERMINATIONS

The conference agreement follows the Senate bill and is effective January 1982.

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE III—PROVISIONS AFFECTING DISABILITY RECIPIENTS UNDER OASDI AND SSI PROGRAMS; ADMINISTRATIVE PROVISIONS—Continued

REPORT BY SECRETARY

The conferees agreed to the Senate amendment, with the understanding that the report will address such questions as the work incentive effects of relevant provisions, administrative problems involved in the implementation and operation of the provisions, and cost and caseload impact with respect to both the DI and SSI programs. The report is due by January 1985.

SCOPE OF FEDERAL COURT REVIEW—FINDINGS OF FACT

The conference agreement deletes the provisions of the Senate bill.

TITLE IV—PROVISIONS RELATING TO AFDC AND CHILD SUPPORT PROGRAMS

AFDC WORK REQUIREMENT

The conferees agreed to the Senate provision, with amendments. The conference agreement provides that the criteria for appropriate work and training to which an individual may be assigned under sec. 432(b) (1), (2), and (3) shall apply in the case of work to which an individual may be referred as part of employment search programs conducted under the work incentive program. In other words, job referral under the new employment search provision would be limited to jobs that meet the current WIN regulations relating to appropriate employment. (Present regulations provide limits as to reasonable travel time, provision for necessary supportive services, requirements for wages, health and safety, and others.)

In addition, the conferees agreed to limit an individual's job search period to 8 weeks in 1 year, and added a requirement that there be timely reimbursement of any employment search expenses paid for by the individual.

Under the conference agreement, the provisions relating to termination of assistance and treatment of PSE earnings are effective upon enactment. Other provisions are effective Sept. 30, 1980.

USE OF IRS TO COLLECT CHILD SUPPORT FOR NON-AFDC FAMILIES

The conferees agreed to the Senate provision, with an effective date of July 1, 1980.

SAFEGUARDS RESTRICTING DISCLOSURE OF CERTAIN INFORMATION UNDER AFDC AND SOCIAL SERVICES

The conference agreement includes the provisions of the Senate bill, except that disclosure of information containing names and addresses of individual recipients to the Committees on Finance and Ways and Means would not be authorized.

FEDERAL MATCHING FOR CHILD SUPPORT ACTIVITIES PERFORMED BY COURT PERSONNEL

The conferees agreed to the Senate provision, with an amendment deleting the authorization for compensation of judges or other officials making judicial decisions, but allowing the authorization for expenditures for their administrative or support personnel, such as the bailiff, stenographer, and court reporter. The provision is effective for expenditures after July 1, 1980.

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE IV—PROVISIONS RELATING TO AFDC AND CHILD SUPPORT PROGRAMS—Continued

CHILD SUPPORT MANAGEMENT INFORMATION SYSTEM

The conferees agreed to the Senate amendment, with an effective date of July 1, 1981.

AFDC MANAGEMENT INFORMATION SYSTEM

The conferees agreed to the Senate provision to increase to 90 percent the matching for the cost of developing and implementing computerized systems. The 90 percent matching includes the purchase or rental of computer equipment and software. However, the matching rate for operating such systems would remain at 50 percent. The provision is effective July 1, 1981.

CHILD SUPPORT REPORTING AND MATCHING PROCEDURES

The conferees agreed to the Senate bill, with an effective date of Jan. 1, 1981.

ACCESS TO WAGE INFORMATION FOR CHILD SUPPORT PROGRAM

Under the conference agreement, certain tax return information must be disclosed by the Social Security Administration to State and local child support enforcement agencies, as follows.

The conferees agreed to amend the Internal Revenue Code to provide that, upon written request, the Commissioner of Social Security shall directly disclose return information with respect to net earnings from self-employment, wages, and payments of retirement income to officers and employees of a State or local child support enforcement agency. Disclosure will be allowable only for purposes of, and to the extent necessary in, establishing and collecting child support obligations from, and locating individuals owing child support obligations.

Any agency receiving information must comply with conditions specified in current law for safeguarding information. Under these safeguards, information may be used on a computer in uncoded form if the computer is used only by the child support enforcement agency. If this information is used on computer systems shared with agencies which are not child support agencies, it must be introduced into the system and coded so that it is available only to officers and employees of the child support enforcement agency. Generally, disclosure to individuals other than officers and employees of the child support enforcement agency would not be authorized; however, the information may be disclosed to the taxpayer to whom the information pertains. This provision is effective on enactment.

In addition, the conferees agree to amend title III of the Social Security Act, Grants to States for Unemployment Compensation Administration, to require the State agency administering the unemployment compensation program to disclose directly, upon request and on a reimbursable basis, to officers or employees of any State or local child support enforcement agency any wage information contained in the records of of the State agency. The agency is also required to establish safeguards necessary, as determined by the Secretary of Labor in regulations) to insure that information is used only for purposes of establishing, and collecting child support obligations from, and locating, individuals owing such obligations. If the Secretary of Labor finds that the State

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE IV—PROVISIONS RELATING TO AFDC AND CHILD SUPPORT PROGRAMS—Continued

ACCESS TO WAGE INFORMATION FOR CHILD SUPPORT PROGRAM—continued

agency has failed to comply with requirements of this provision, he must notify the agency that further payments of administrative costs will not be made to the State until he is satisfied that there is no longer any such failure. The provision is effective July 1, 1980.

TITLE V—OTHER PROVISIONS RELATING TO THE SOCIAL SECURITY ACT

RELATIONSHIP BETWEEN SOCIAL SECURITY AND SSI BENEFITS

The conference agreement follows the Senate bill effective with the 13th month after the month of enactment. The conferees do not intend that this adjustment of benefit amounts will have the effect of removing any individual on a retroactive basis from his status as an eligible individual under the SSI program.

EXTENSION OF THE TERM OF THE NATIONAL COMMISSION ON SOCIAL SECURITY

The conference agreement follows the Senate bill. The conferees request that the National Commission also examine and report on the serious administrative problems currently facing the Social Security Administration which include growing program responsibility without adequate staffing and the effect of the three reorganizations within the last five years.

DEPOSITING OF SOCIAL SECURITY CONTRIBUTIONS WITH RESPECT TO STATE AND LOCAL COVERED EMPLOYMENT

The conference agreement follows the Senate bill.

ALIENS RECEIVING SSI

The conferees agreed that for purposes of eligibility for Supplemental Security Income (SSI) benefits, legally admitted aliens who apply for SSI benefits after September 30, 1980 will be deemed to have the income and resources of their immigration sponsors available for their support for a period of 3 years after their entry into the United States, unless the alien becomes blind or disabled after entry. Under the agreement the eligibility of such aliens for SSI will be contingent upon their obtaining the cooperation of their sponsors in providing the necessary information to Social Security to carry out this provision. The provision would not apply to any alien who is (1) admitted to the United States as a result of the application, prior to April 1, 1980, of the provisions of sec. 203(a)(7) of the Immigration and Nationality Act; (2) admitted to the United States as a result of the application, after March 31, 1980, of the provisions of sec. 207(c)(1) of such act; (3) paroled into the United States as a refugee under sec. 212(d)(5) of such act; or (4) granted political asylum by the Attorney General.

During the 3 years after entry into the United States, an alien may be eligible for SSI benefits only if his sponsor agrees to and does

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE V—OTHER PROVISIONS RELATING TO THE SOCIAL SECURITY ACT—Continued

ALIENS RECEIVING SSI—Continued

provide such information as the Secretary of Health and Human Services may require to carry out this provision. The alien and sponsor shall be jointly and severably liable to repay any SSI benefits which are incorrectly paid because of the sponsor's providing of misinformation or because of his failure to report, and any such incorrect payments which are not repaid would be withheld from any subsequent payments for which the alien or sponsor are otherwise eligible under the Social Security Act.

In deeming a sponsor's income to an alien under this provision, the alien's SSI benefit would be reduced by the amount of any income deemed to him. Income deemed to the alien would be considered unearned income and would thus result in a dollar-for-dollar reduction in benefits (subject to the $20 a month unearned income exclusion). The amount to be deemed would be equal to the gross income of the sponsor and his spouse reduced by an amount equal to a full SSI benefit for the sponsor and an amount equal to one-half of a full SSI benefit for each other person for whom the sponsor is legally responsible. (Income of a child, e.g., AFDC or SSI payments, which is specifically provided to or on behalf of a child in the household of the sponsor would not be included.) Except for the deeming provision, the alien's SSI benefit would be computed in the same manner as under existing law except that in-kind support and maintenance received by an alien living in the household of the sponsor (or sponsor's spouse) shall not result in the application of the one-third reduction. Income in the form of support or maintenance in cash or kind by the sponsor (or sponsor's spouse) would not be counted as income or resources to the extent such income or resources is taken into account in determining the amount of income and resources to be deemed from the sponsor to the alien.

On the same basis, the assets of the sponsor and his spouse would be determined as under SSI. Any resources in excess of this amount allowable under SSI ($1,500 if the sponsor is single, $2,250 for a couple) would be considered to be resources of the alien in addition to whatever resources the alien has in his own right.

Under the conference agreement, an alien applying for SSI would be required to make available to the Social Security Administration any documentation concerning his income or resources or those of his sponsor (if he has one) which he provided in support of his immigration application. The Secretary of Health, and Human Services would also be authorized to obtain copies of any such documentation from other agencies (i.e., State Department or Immigration and Naturalization Service). The Secretary of HHS would also be required to enter into cooperative arrangements with the State Department and the Justice Department to assure that persons sponsoring the immigration of aliens are informed at the time of sponsorship that, if the alien applies for public assistance, the sponsorship affidavit will be made available to the public assistance agency and the sponsor may be required to provide further information concerning his income and assets in connection with the alien's application for assistance.

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE V—OTHER PROVISIONS RELATING TO THE SOCIAL SECURITY ACT—Continued

WORK INCENTIVE AND OTHER DEMONSTRATION PROJECTS UNDER THE DISABILITY INSURANCE AND SUPPLEMENTAL SECURITY INCOME PROGRAMS

The conferees agreed to the provisions of the House and Senate bills with the exception of the Senate provision authorizing waiver of certain nonmedical requirements of the human experimentation statute. This latter provision was deleted.

With respect to SSI experiments, the Secretary would not be authorized to carry out any project that would result in a substantial reduction in any individual's total income and resources as a result of his participation in the project. The Secretary could not require an individual to participate in a project and would have to assure that the voluntary participation of individuals in any project is obtained through an informed written consent agreement which satisfies requirements established by the Secretary. The Secretary would also have to assure that any individual could revoke at any time his voluntary agreement to participate. The Secretary, to the extent feasible, would be required to include recipients under age 18. The Secretary would also be required to include projects necessary to ascertain the feasibility of treating alcoholics and drug addicts to prevent the onset of irreversible medical conditions which may result in permanent disability.

The new provisions would be applicable to both applicants and beneficiaries, and would be effective upon enactment.

PROVISIONS RELATING TO THE TERMINALLY ILL

The conferees did not agree to the Senate provision eliminating the waiting period for persons with a terminal illness, but in lieu thereof agreed to a provision authorizing up to $2 million a year to be used by SSA for the purpose of participating in a demonstration project relating to the terminally ill which is currently being conducted by the Department of Health and Human Services. The purpose of participation is to study the impact on the terminally ill of provisions of the disability programs administered by the Social Security Administration. It is expected that this demonstration authority and the resulting reports which will be made on demonstration projects will provide the information necessary to enable the Congress to amend the Social Security Act so as to provide the kinds of services most appropriate for individuals who are suffering from terminal illnesses.

VOLUNTARY CERTIFICATION OF MEDICARE SUPPLEMENTAL HEALTH INSURANCE

The conference agreement follows the Senate bill with the following modifications. The voluntary certification program would be effective July 1, 1982. To be certified under this program, a medicare supplemental policy (including any certificate issued thereunder) would have to: (a) meet or exceed the standards with respect to medicare supplemental policies set forth in the "NAIC Model Regulation to Implement the Individual Accident and Sickness Minimum Standards Act," as amended and adopted by the National Association of Insurance Commissioners on June 6, 1979 (including the standards relating to minimum benefit provisions, preexisting conditions limitations, full disclosure,

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE V—OTHER PROVISIONS RELATING TO THE SOCIAL SECURITY ACT—Continued

VOLUNTARY CERTIFICATION OF MEDICARE SUPPLEMENTAL HEALTH INSURANCE—continued

and requiring a no loss cancellation clause); and (b) be expected to pay benefits to subscribers (as estimated for the entire period for which rates are computed to provide coverage, on the basis of incurred claims experience and earned premiums for such period) equal to 75 percent of premiums in the case of group policies and 60 percent in the case of individual policies. (For purposes of determining whether the loss ratio requirement has been met under the voluntary certification program policies issued as a result of solicitations of individuals through the mails or by mass media advertising would be deemed to be individual policies.) The Secretary would be empowered to authorize the use of an emblem by an insurer, in accordance with conditions to be specified by the Secretary, to indicate that a policy has been certified as meeting the standards and requirements of the voluntary certification program. It is expected that one such condition will be a requirement that the insurer agree to notify policyholders of the loss of certification in the event the Secretary determines that the policy no longer satisfies the standards and requirements of the voluntary certification program. It is also expected that the Secretary act in a manner consistent with the will of the State to prevent unfair competition in the use of the emblem.

The voluntary certification program would not be applicable to any policy issued in any State which is determined to have implemented under State law a regulatory program that provides for the application of standards with respect to all medicare supplemental policies (as defined in the Senate bill) that are equal to or more stringent than the standards relating to medicare supplemental policies contained in the NAIC Model Regulation as amended and adopted on June 6, 1979; and the loss ratio requirements for individual or group policies applied under the voluntary certification program. Such determinations as to whether a State's regulatory program meets these standards and requirements would be made by a Supplementary Health Insurance Panel, appointed by the President, and consisting of four Insurance Commissioners (or Superintendents) and the Secretary. On or before Jan 1, 1981, the Panel would prepare a report (for inclusion in the report to be submitted by the Secretary on Jan. 1, 1982) to the appropriate Committees of the House and the Senate identifying those States that the Panel finds cannot be expected to have implemented a qualified regulatory program by July 1, 1981. The Federal voluntary certification program would be put into effect on July 1, 1982, in those States so identified by the Panel. Where a State which the Panel had expected to have implemented a qualified regulatory program by July 1, 1982, has not actually done so, the voluntary certification program would be applicable to such State until the panel determines and reports to the Secretary that the State has implemented an approved program. It is expected that the Panel will act promptly and that all determinations of the Panel would be promptly submitted to the Secretary for implementation.

Although the Panel's sole responsibility is to evaluate State regulatory programs against the test that the State program is at

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE V—OTHER PROVISIONS RELATING TO THE SOCIAL SECURITY **ACT—Continued**

VOLUNTARY CERTIFICATION OF MEDICARE SUPPLEMENTAL HEALTH INSURANCE—continued

least equal to the NAIC standards and the prescribed loss ratio requirement, the bill includes language referring to "more stringent" standards. However, this language was not included for use as a benchmark by the Panel, but rather only to avoid the implication of any intent to encourage States to limit their regulatory programs to the minimal level. On the contrary, the conferees' intent is to assure that States are encouraged to implement such regulatory programs as they determine are appropriate to their needs and that if a State regulatory program is at least equal to the standards and requirements provided for in the bill it would be approved by the Panel.

The delivery of a medicare supplemental policy by mail into a State which has not approved the sale of such a policy in the State would be subject to Federal criminal penalties unless such policy: (a) has been certified by the Secertary or approved by the State in which the policy is issued as meeting the standards and requirements of the voluntary certification program or the State's approved regulatory program, as the case may be, or has otherwise been deemed approved in accordance with provisions of the bill; and (b) the State into which the policy has been delivered has not specifically disapproved the policy for sale in the State.

The conferees have defined the place of issuance of a policy to be the State in which the policyholder resides in the case of an individual policy, and the State in which the holder of the master policy resides in the case of a group policy. The intent of the conferees is to allow an insurer to know which State its policy is considered to be issued in, and consequently to know whether it is issued in a State having an approved program. Nothing in this provision is intended to affect the rights of any State to regulate, in accordance with State law, policies which, under this definition, are considered to be issued in another State.

The Senate bill excluded group health policies of one or more employers or labor organizations from the definition of "medicare supplemental policy," and from the prohibition of knowingly selling a duplicative health insurance policy to a medicare-eligible individual, since such policies are not designed as supplemental policies and are sold to all age categories within the group's membership. The conferees recognize that many professional, trade and occupational associations also offer group health plans to their respective memberships. The intent is that such association, should not be treated differently than employers or labor organizations if the association: (a) is composed of individuals all of whom are actively engaged in the same profession, trade or occupation; (b) has been maintained in good faith for purposes oher than the obtaining of insurance; and (c) has been in existence for at least two years prior to the date of its initial offering of such policy or plan to its members.

The Secretary's report on the results of the required study of State approaches to the regulation of supplementary policies would be submitted on Jan. 1, 1982; and the first of the periodic reports on the effectiveness of the voluntary certification program and the criminal penalties would be due July 1, 1982.

H.R. 3236★—Continued

CONFERENCE ACTION—Continued

TITLE V—OTHER PROVISIONS RELATING TO THE SOCIAL SECURITY ACT—Continued

INCLUSION IN WAGES OF FICA TAXES PAID BY THE EMPLOYER

The conferees agreed to delete this provision of the Senate bill. While the Senate amendment would narrow the scope of the present law exclusion from wages, the conferees are concerned that its enactment would lend countenance to expanded utilization of the remaining exclusion. The conferees believe that this is an important issue in its own right, deserving further study and consideration by the Congress. The result of the conferees' decision is that present law remains in force.

VOTE ON CONFERENCE REPORT

May 22, 1980.—House agreed to the conference report, by rollcall vote (No. 253), of 389 yeas, 2 nays (Congressional Record S3974).

May 29, 1980.—Senate agreed to the conference report, by voice vote (Congressional Record S5944).

BILL SIGNED

June 9, 1980.—Signed by the President.

(Public Law 96-265)

H.R. 3317★ **Nov. 28, 1979**

For the relief of Ohio Wesleyan University, Delaware, Ohio.

(Provides for the duty-free entry of one organ, including all accompanying parts and accessories.)

Oct. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Oct. 30, 1979.—Report from the U.S. International Trade Commission (analysis).

Oct. 30, 1979.—Report from the Department of State (defers to other agencies).

Nov. 1, 1979.—Report from the Special Representative for Trade Negotiations (defers to other agencies).

Nov. 2, 1979.—Adverse report from the Department of Commerce.

Jan. 16, 1980.—Report from the Department of State (defers to other agencies).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3317★—Continued

COMMITTEE ACTION

Feb. 5, 1980.—Public hearing.

Apr. 30, 1980.—Committee agreed to offer the text of the bill **as passed by the House as a committee amendment on the floor to H.R. 3122.**

(H.R. 3122 signed into law including House-passed text of H.R. 3317)

Aug. 18, 1980.—Reported favorably to the Senate **(S. Rept. 96–898),** with an amendment in the nature of a substitute, as follows:

Refund of tread rubber excise tax.—Provides for a refund or credit of the manufacturers excise tax on tread rubber where the rubber is (1) wasted in the recapping process, (2) contained in a recapped tire the price of which is adjusted under a warranty, or (3) sold in conjunction with certain otherwise tax-exempt sales. Also imposes the tread rubber excise tax on the tread rubber in tires which are exported for recapping and subsequently imported into the United States.

Disclosure of tax returns to State audit agencies.—Provides that any return or return information obtained by a State agency under current law would be open to inspection by and disclosure to employees of a State audit agency only for the purpose of auditing the agency which obtained the returns. Also includes a statement in its Committee report indicating its desire to have the General Accounting Office review the safeguard procedures established by State audit agencies and State tax authorities regarding the adequacy of such procedures for protecting the privacy of affected individuals.

Private relief measure.—Provides for the private relief of Mrs. Jane M. Cathcart of Virginia relating to the replacement period for nonrecognition of gain on the sale of a personal residence.

SENATE ACTION

Oct. 1, 1980.—Passed by the Senate by voice vote (Congressional Record S14033), after agreeing to the following amendments:

Cranston UP amendment No. 1714, restoring to wine, its previous excise tax treatment when it is used as an ingredient in blending distilled spirits and making cordials and brandies, by voice vote (Congressional Record S14031);

Byrd of West Virginia (for Church), UP amendment No. 1715, permitting SSI payments to residents of certain publicly owned institutions which are not operated at public expense, by voice vote (Congressional Record S14031); and

Baker (for Danforth) UP amendemnt No. 1716, providing that the rules relating to the disallowance of certain expenses for entertainment, amusement, or recreation which were enacted as part of the Revenue Act of 1978 will not apply in those situations where the recipient must include these expenses in gross income as compensation for services rendered or as certain prizes or awards, by voice vote (Congressional Record S14032).

FURTHER HOUSE ACTION

Dec. 10, 1980.—House agreed to Senate amendments with technical amendments and an amendment providing that the modified definition of public institution under the SSI program apply only to the Bonner's Ferry Restorium.

FURTHER SENATE ACTION

Dec. 12, 1980.—Senate agreed to House amendments to Senate amendments.

BILL SIGNED

Dec. 24, 1980.—Signed by the President.

(Public Law 96–598)

H.R. 3434★ Aug. 7, 1979

To amend the Social Security Act to make needed improvements in the child welfare and social services programs, to strengthen and improve the program of Federal support for foster care of needy and dependent children, to establish a program of Federal support to encourage adoptions of children with special needs, and for other purposes.

SUMMARY OF HOUSE BILL

I. TITLE XX SOCIAL SERVICES

STATUTORY CEILING ON FEDERAL FUNDS

The ceiling would be increased to $3.1 billion beginning in fiscal 1980. (The ceiling is currently at $2.9 billion and drops to $2.5 billion September 30, 1979.)

SPECIAL ALLOCATION FOR CHILD DAY CARE SERVICES

Of the total amount of funds available under the statutory ceiling, $200 million would be available in fiscal 1980 and 1981 for child care with no State matching requirement.

GRANTS FOR HIRING WELFARE RECIPIENTS AS CHILD CARE WORKERS

Effective October 1, 1979, States could use their share of the $200 million in child care funds for grants to employers who hire welfare recipients as child care workers.

TITLE XX TRAINING FUNDS

For fiscal 1980 only, Federal matching funds for training would be limited to an amount equal to 3 percent of the State's fiscal 1980 allotment for funds under the statutory ceiling. States that received more Federal training funds in fiscal 1979 than 3 percent of their 1980 allotment could receive additional funds equal to two-thirds of the amount by which Federal training funds received in fiscal 1979 exceeded 3 percent of their 1980 allotment. Beginning in fiscal 1981, and for each year thereafter, States would be reimbursed only for those training expenditures that have been included in and approved by HEW as part of a State title XX training plan.

CONSULTATION WITH LOCAL OFFICIALS

Beginning in fiscal 1981, States would be required, prior to publication of their proposed title XX plan, to give public notice of intent to consult with local elected officials and provide them the opportunity to present their views. The principal views of the local officials would have to be included in the proposed title XX plan.

MULTIYEAR PLANNING

States would be given the option of using a 1-, 2-, or 3-year title XX program period. The Secretary of HEW would have authority to require States that opt for a multi-year program period to make information about their plan available at times during the program period.

COMMITTEE ACTION

Sept. 24, 1979.—Public hearing.

Oct. 2, 1979.—Reported favorably to the Senate (S. Rept. 96-336) amended as follows:

ADOPTION ASSISTANCE, FOSTER CARE AND CHILD WELFARE SERVICES

SUBSIDIZED ADOPTIONS

Provides for a new subsidized adoption program with Federal matching.

FOSTER CARE GRANTS

Places a ceiling on Federal matching beginning in fiscal year 1980, set at 20 percent above the 1978 level, with a 10 percent annual increase thereafter through 1984.

CHILD WELFARE SERVICE GRANTS

Sets the Federal matching rate at a flat 75 percent.

PROVISIONS RELATING TO SOCIAL SERVICES

CEILING ON FEDERAL FUNDING

Indexes the ceiling on Federal matching with the ceiling rising to $2.7 billion in fiscal year 1980 and $2.9 billion in fiscal 1981. Thereafter, the provision will result in annual increments of $100 million until reaching a level of $3.3 billion in fiscal year 1985. After reaching the $3.3 billion level, the indexing provision would cease to operate unless extended by subsequent legislation.

SPECIAL ALLOCATION FOR CHILD CARE SERVICES

Makes $200 million of the funds provided to the States in fiscal years 1980 and 1981 available for child care services, with no State matching requirement.

CEILING ON TRAINING FUNDS

Establishes a limit, for 1 year (fiscal year 1980), on the amount of Federal matching funds available to the States for training.

USE OF PRIVATE FUNDS FOR TRAINING

Permits the acceptance by the State of restricted private matching funds for training purposes in fiscal year 1980.

MULTIYEAR PLANNING

Includes a provision under which, beginning in fiscal year 1980, States would be permitted to use either a one-, two-, or three-year title XX program period, instead of the annual plan required under present law.

CHOICE OF FISCAL YEAR

Allows a State the alternative of choosing the fiscal year used by its local subdivisions.

EMERGENCY SHELTER FOR ADULTS

Provides that funds could be used for emergency shelter provided as a protective service to an adult in danger of physical or mental injury, neglect, maltreatment or exploitation.

H.R. 3434★—Continued

SUMMARY OF HOUSE BILL—Continued

I. TITLE XX SOCIAL SERVICES—Continued

PLAN REQUIREMENT FOR DISTRIBUTION OF FUNDS WITHIN THE STATE

States would be required to include in their title XX plan the criteria used to determine the nature and amount of services provided in each geographic area within the State.

SERVICES TO ALCOHOLICS AND DRUG ADDICTS

The current temporary authority relating to the use of title XX funds for certain services provided to alcoholics and drug addicts would be made permanent, effective Oct. 1, 1979.

EMERGENCY SHELTERS

Effective Oct. 1, 1979, title XX funds could be used for emergency shelter, for not in excess of 30 days in any 6 month period, provided as a protective service to an *adult* in danger of physical and mental injury, neglect, maltreatment or exploitation.

TITLE XX GOALS

Language would be added stating that it is the purpose of title XX to meet social services needs which are not otherwise being met, particularly in areas of the State with special needs, in order to make available a comprehensive range of services to eligible beneficiaries.

SOCIAL SERVICES ENTITLEMENT FOR PUERTO RICO, GUAM, THE VIRGIN ISLANDS AND THE NORTHERN MARIANAS

Beginning in fiscal year 1980, a separate title XX entitlement would be established in the following amounts:

	Millions
Puerto Rico	$15.0
Guam	.5
Virgin Islands	.5
Northern Marianas	.1
Total	16.1

II. TITLE IV-B CHILD WELFARE SERVICES

FEDERAL IV-B CHILD WELFARE SERVICES FUNDS

Two hundred and sixty-six million dollars per fiscal year would be available to States on an entitlement basis for IV-B child welfare services. (This would replace the present IV-B authorization of $266 million for child welfare services which was funded at $56.5 million in fiscal year 1979.)

The definition of "child welfare services" would be changed to place emphasis on services directed toward preventing the removal of children from their homes, reuniting children with their families, placing children in suitable adoptive homes if restoration to the family is not possible, as well as generally protecting and promoting the welfare of all children.

COMMITTEE ACTION—Continued

PROVISIONS RELATING TO SOCIAL SERVICES—Continued

ENTITLEMENT FOR PUERTO RICO, GUAM, AND THE VIRGIN ISLANDS

Provides that, beginning in fiscal year 1980, a separate title XX entitlement amount would be established, as follows: Puerto Rico, $15 million; Guam and the Virgin Islands, $500,000; and the Northern Marianas, $100,000.

CHILD SUPPORT ENFORCEMENT SERVICES FOR NON-WELFARE FAMILIES

Establishes this authority on a permanent basis retroactive to Oct. 1, 1978.

PROVISIONS RELATING TO AUTHORITY TO HIRE WELFARE RECIPIENTS AS CHILD CARE WORKERS

Restores the authority of the States to use social services funds under title XX to pay the costs of employing welfare recipients in child care jobs and makes this authority permanent, retroactive to Oct. 1, 1978. It would also make certain changes to conform and better coordinate it with the provisions under which employers obtain a tax credit for hiring welfare recipients by:

1. extending the authority to use title XX funds to reimburse the costs of hiring welfare recipients in child care jobs:
2. incorporating this authority as a permanent part of the basic title XX statute;
3. increasing the maximum per recipient annual combined tax credit and title XX reimbursement from $5,000 to $6,000—the same level of wages that is eligible for the new welfare recipient tax credit;
4. making the payment and credit available for part-time as well as full-time employment in child care jobs;
5. permitting the credit to be computed on the basis of the full wages including the part reimbursed under title XX—subject to a maximum combined tax credit and title XX payment not to exceed 100 percent of the first $6,000 of wages; and
6. making the tax credit coverage applicable to the period between the date it previously expired (October 1, 1978) and the effective date of the new credit enacted last year (January 1, 1979).

SERVICES TO ALCOHOLICS AND DRUG ADDICTS

Reinstates and makes permanent, retroactive to Oct. 1, 1978, temporary provisions of law relating to the use of title XX funds for certain services to alcoholics and drug addicts.

OTHER SOCIAL SECURITY ACT PROVISIONS

AFDC EARNINGS DISREGARD

Requires States to disregard the first $70 earned monthly by an individual plus 40 percent of additional earnings. Child care expenses, subject to limitations prescribed by the Secretary, would be deducted before computing an individual's earned income. Other work expenses could not be deducted.

INCENTIVE TO REPORT EARNINGS

Provides an incentive to report income by specifying that there would be no disregard of any earned income which the recipient has not reported to the State agency.

H.R. 3434★—Continued

SUMMARY OF HOUSE BILL—Continued

II. TITLE IV-B CHILD WELFARE SERVICES—Continued

TWO-STAGE ALLOTMENT OF NEW IV-B FUNDS

(*a*) *First allotment.*—Beginning in fiscal year 1980 (Oct. 1, 1979), 40 percent of the new IV-B funds ($84 million) would be available to States to enable them to improve and expand their IV-B services and to complete case reviews on all children in foster care. In order to continue receiving its share of the first allotment beyond fiscal 1981, a State would have to have in place all the foster care safeguards, procedures and services, except the preplacement preventive services (sec. 424) (c) (1)), required under sec. 424 of the Social Security Act as revised by this bill. (Summarized under item No. 16 below.)

(*b*) *Second allotment.*—Beginning in fiscal 1981 (Oct. 1, 1980), a State would be eligible for its share of the remaining 60 percent of the new IV-B funds ($125.5 million) after the State had (1) completed case reviews of all children who have been in foster care for over 6 months and submitted a report to the Secretary of HEW based on this review; (2) demonstrated that at least 40 percent of the amount of Federal IV-B funds received in excess of such funds received for fiscal 1979 would be spent for services aimed at keeping children with or returning them to their families; and (3) implemented the foster care safeguards, procedures, and services required under sec. 424. However, beginning in fiscal 1981, a State could receive its share of the second allotment when it met the first and second conditions listed above and had in place all the safeguards, procedures and services, except the preplacement preventive services (sec. 4244(c)(1)), required under sec. 424. Such a State would have to have implemented the required preplacement preventive services by the end of the fiscal year following the fiscal year in which it began receiving its share of the second allotment in order to continue receiving second allotment funds.

IV-B STATE MATCHING REQUIREMENT AND ALLOCATION FORMULA

There would be a 25 percent State matching requirement for IV-B funds.

IV-B funds would continue to be allocated according to the formula in present law. Each State would receive a uniform grant of $70,000 a year, plus an additional amount varying directly with the number of children under age 21 and inversely with average per capita income.

The provision in current law allowing reallocation of unused IV-B funds would be repealed.

If so appropriated, IV-B funds allocated to a State for fiscal 1980 would remain available for use by the State through fiscal 1981.

LIMITATIONS ON IV-B EXPENDITURES AND MAINTENANCE OF EFFORT REQUIREMENT

A State would not receive more Federal IV-B funds for adoption assistance payments, foster care maintenance payments, and employment-related child day care services than the State's total fiscal 1979 IV-B allotment.

A State could not spend less for child welfare services under IV-B and under title XX than the total amount of State expenditures for such services in fiscal 1979.

COMMITTEE ACTION—Continued

INCOME OF STEPPARENTS

Requires States to take into account that part of the unearned income plus 80 percent of the earned income of a stepparent which exceeds the sum of: (1) the State standard of need for a family of the same composition as the stepparent and his dependents who are not receiving welfare (that is, those members of the household whom he claims as Federal personal income tax dependents but who are not in the AFDC recipient group); (2) amounts paid by him to dependents living elsewhere which are taken into account for Federal personal income tax purposes; and (3) alimony or child support payments made by him to persons not living in the household.

PRORATED SHELTER ALLOWANCE WHEN AFDC HOUSEHOLD INCLUDES INELIGIBLE RELATIVES

Permits States, in computing the shelter cost component of the AFDC grant, to assume in effect that an ineligible relative in the AFDC household bears his proportionate share of the shelter expenses.

SERVICES FOR DISABLED CHILDREN

Provides for the extension or an additional 3 years of the special referral and services program for disabled children who are receiving SSI benefits.

PUBLIC ASSISTANCE EXPENDITURES IN PUERTO RICO, GUAM, AND THE VIRGIN ISLANDS

Provides for a permanent extension of the provisions providing an overall ceiling of $78 million and a matching rate of 75 percent.

LIMITATION ON PERIOD FOR STATE FILING OF CLAIMS UNDER THE SOCIAL SECURITY ACT

Includes a provision under which the Social Security Act would be amended effective Oct. 1, 1981 to limit the period of retroactivity for State claims to a full 2 years under the various titles of the act (that is, it would apply to expenditures for periods starting with fiscal year 1980).

SENATE ACTION

Oct. 25 and 29, 1979.—Debated and passed by the Senate by voice vote (Congressional Record S15285), after taking the following action on amendments thereto:

Amendments Adopted:

Hatfield UP amendment No. 664**, providing additional incentives for States to collect child support obligations, by voice vote (Oct. 25, Congressional Record S 15113);**

Schweiker UP amendment No. 665**, requiring of States, prompt installation of computerized medicaid management information systems (MMIS), by voice vote (Oct. 25, Congressional Record S 15121);**

Moynihan UP amendment No. 667**, clarifying the provision relating to the period within which certain claims must be filed by voice vote (Oct. 25, Congressional Record S 15127);**

Heinz UP amendment No. 669**, providing States the option, in determining the foster care funding limit, to use fiscal year 1979 data, by voice vote (Oct. 25, Congressional Record S 15133);**

H.R. 3434★—Continued

SUMMARY OF HOUSE BILL—Continued

II. TITLE IV–B CHILD WELFARE SERVICES—Continued

FOSTER CARE PROTECTIONS, PROCEDURES AND SERVICES

In accordance with the two-stage allotment procedures and other conditions summarized above, additional Federal IV–B child welfare services funds would be made available to the States for the purpose of assisting and encouraging them to implement the services, procedures and protections necessary to provide and insure: (1) that no child will be placed in foster care, except in emergency situations, either voluntarily or involuntarily, unless services aimed at preventing the need for placement have been provided or refused by the family; (2) that no child will be involuntarily removed from his or her home, except on a short-term basis in emergency situations, unless there has been a judicial determination that the child should be removed; (3) that no child will be placed in foster care by the voluntary action of his or her parents unless a "voluntary placement agreement" has been signed by parents and agency; (4) that a child who has been removed from his or her home will be placed in the least restrictive family-like setting in which any special needs may be met, within reasonable proximity to his or her family and with relatives where appropriate; (5) that reunification services are made available to the child and his or her parents after removal from the home; (6) that there will be a written individualized case plan developed for each child placed in foster care, an administrative review of each case plan at least every 6 months, and a dispositional hearing by a court or court-appointed administrative body within 18 months of the child's placement; and (7) that a fair hearing be provided for any parent, foster parent, guardian or child who believes he or she has been aggrieved by any governmental action taken under this section.

III. AFDC FOSTER CARE AND ADOPTION ASSISTANCE

FEDERAL MATCHING FOR VOLUNTARILY PLACED AFDC FOSTER CARE CHILDREN

(*a*) After the Secretary of HEW has determined that a State has in place all the protections, procedures and services required under sec. 424 (summarized in item No. 16), Federal AFDC matching funds would be available for foster care payments for an AFDC-eligible child who has been removed from his or her home pursuant to a voluntary placement agreement.

(*b*) A child who was removed from his or her home prior to date of enactment of this bill without a judicial determination would become eligible for Federal matching funds for future foster care payments (1) after the State had implemented all the foster care protections, procedures and services, except for the preplacement preventive services (sec. 424(c)(1)), required under section 424, and (2) after a written individualized case plan had been prepared for the child and reviewed in accordance with the new section 408(e)(2) of the Social Security Act added by this bill.

FEDERAL MATCHING FUNDS FOR FOSTER CARE IN CERTAIN PUBLIC INSTITUTIONS

Federal matching funds would be available for foster care provided in publicly-operated child care institutions which care for 25 or fewer children.

SENATE ACTION—Continued

***Amendments Adopted*—Continued**

Eagleton UP amendment No. 672, delaying the date certain child support requirements become effective in the case of certain States, by voice vote (Oct. 25, Congressional Record S 15144);

Cranston UP amendment No. 673, adjusting the base year for foster care maintenance payment allotments to the States to include otherwise eligible children who were placed in homes with relatives, by voice vote (Oct. 25, Congressional Record S 15148);

Cranston UP amendment No. 674, providing continuing medicaid eligibility for certain recipients of Veterans' Administration pensions, by voice vote (Oct. 25, Congressional Record S 15149);

Tsongas UP amendment No. 675, holding harmless such funds as appropriated for fiscal year 1980 by State legislatures before Oct. 1, 1979, by voice vote (Oct. 25, Congressional Record S 15153);

Moynihan UP amendment No. 676, allowing Federal financial participation for an AFDC child in foster care after a judicial determination that a voluntary removal from the home was necessary for the welfare of the child, by voice vote (Oct. 25, Congressional Record S 15154);

Long UP amendment No. 677, making a technical change, by voice vote (Oct. 25, Congressional Record S 15156);

Long UP amendment No. 692, making technical changes in the bill, by voice vote (Oct 29, Congressional Record S 15286); and

Levin amendment No. 553, providing adoption eligibility for SSI recipients; deleting the means test for adoption assistance; and providing full medicaid coverage for adopted children with special needs up to age 18, by rollcall vote (No. 374), of 60 yeas, 25 nays (Oct. 29, Congressional Record S 15286).

Amendments Rejected:

McClure UP amendment No. 666, striking adoption assistance payments provisions from the bill, by rollcall vote (No. 371), of 13 yeas, 77 nays (Oct. 25, Congressional Record S 15124);

Bellmon UP amendment No. 668, establishing a $2.9 billion ceiling for social services grants to the States, by rollcall vote (No. 372), of 37 yeas, 50 nays (Oct. 25, Congressional Record S 15129);

Bellmon UP amendment No. 670, consolidating the social services block grant program with the social services personnel training program, and consolidating the foster care, child welfare services, and adoption assistance programs; by rollcall vote (No. 373), of 26 yeas, 61 nays (Oct. 25, Congressional Record S 15134); and

Bellmon amendment No. 558, revising the ceiling for Federal foster care funding for the various States, by rollcall vote (No. 558) of 31 yeas, 57 nays (Oct. 29, Congressional Record S 15286).

CONFERENCE ACTION

Oct. 29, 1979.—Senate insisted on its amendment, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Moynihan, Boren, Dole, Heinz, and Roth.

Nov. 16, 1979.—House agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Corman, Rangel, Brodhead, Conable, and Rousselot.

Apr. 23, 1980.—Conference report filed in the House **(H. Rept. 96–900)** with the conferees having taken the following action:

H.R. 3434★—Continued

SUMMARY OF HOUSE BILL—Continued

II. AFDC FOSTER CARE AND ADOPTION ASSISTANCE—Continued

FEDERAL MATCHING FUNDS FOR ADOPTION ASSISTANCE

States would be required to include an adoption assistance program as part of their AFDC program. Federal AFDC matching funds would be available for adoption assistance payments under the conditions and limitations described below.

Eligibility of the Child.—The assistance could be provided on behalf of an AFDC foster care-eligible child or an SSI-eligible child who has been determined by the State to have "special needs."

Special needs exists when the State has determined (1) that the child cannot or should not be returned to his or her own home; (2) that there is a specific condition (such as age; physical, mental, emotional, or medical handicap; or membership in a minority or sibling group) because of which it is reasonable to conclude the child cannot be placed without assistance; and (3), except where it would be contrary to the best interest of the child, efforts have been made to place the child without providing an adoption assistance payment.

Amount of the Assistance.—The amount of the adoption assistance payments, if any, would be determined by agreement between the adoptive parents and the administering agency, taking into consideration the economic circumstances of the adopting parents and the needs of the child. It would be subject to periodic adjustment upon a change in those circumstances. The amount of the payment could not exceed the amount which would have been paid had the child been in a foster family home in the State. However, it could initially include an amount to cover the non-recurring expenses associated with the adoption of the child.

Children for whom adoption assistance payments are made would be eligible for Medicaid on the same basis as AFDC and AFDC foster care children.

Duration of the Assistance.—Adoption assistance payments could continue until the child reaches age 18. In the case of a child with a physical or mental handicap, the State could continue assistance until age 21. It would cease before the child reached age 18 (or 21) if the State determines that the child was no longer receiving any support from the parents.

IV. PUBLIC ASSISTANCE PAYMENTS TO TERRITORIAL JURISDICTIONS

FEDERAL MATCHING FUNDS FOR AFDC, OAA AND APTD IN PUERTO RICO, GUAM AND THE VIRGIN ISLANDS

The current $78 million funding level and 75 matching percent rate, provided for fiscal 1979 under Public Law 95-600, would be made permanent.

AMENDMENTS

Oct. 9, 1979 **No. 1** **(507)**	(Schweiker) Requires prompt installation of computerized medicaid management information systems (MMIS).

CONFERENCE ACTION—Continued

Title I—Foster Care and Adoption Assistance

ESTABLISHMENT OF A SEPARATE FOSTER CARE (AND ADOPTION ASSISTANCE) PROGRAM UNDER A NEW PART E OF TITLE IV OF THE SOCIAL SECURITY ACT

Under the conference agreement, the present IV-A AFDC foster care program would be shifted to a new title IV-E, as under the Senate bill, but would continue to be a required program as under current law. States could shift AFDC foster care from IV-A to the new title IV-E program as of October 1, 1980 and would be required to have made the transition by October 1, 1982. Authority for Federal IV-E foster care matching funds would be permanent, as under the House bill.

NEW FOSTER CARE (AND ADOPTION ASSISTANCE) STATE PLAN REQUIREMENTS

1. ADMINISTRATION

The House recedes. The Senate bill provided that, in order for a State to be eligible for payments of foster care and adoption assistance under the new title IV-E, it must have a plan approved by the Secretary which provides that, in addition to certain State plan administrative requirements in current law, the agency responsible for administering the title IV-B child welfare program shall administer or supervise the administration of the new program.

2. DISCLOSURE OF INFORMATION

The conference agreement includes the provisions of the Senate bill, except that disclosure of information containing names and addresses of individual recipients to the Committee on Finance and Ways and Means would not be authorized. The conferees note that this limitation pertains only to names and addresses. As under existing law, the two committees would otherwise have full access to data and findings concerning the operations of these programs and would be able to request and receive the results of program audits. In addition, disclosure for the purposes of the independently conducted audits required by other provisions of this bill would be authorized.

3. REQUIRED AUDIT OR EVALUATION OF STATE'S FOSTER CARE, CHILD WELFARE SERVICES AND ADOPTION ASSISTANCE PROGRAMS

The House recedes with the understanding that the required independently conducted audit may be performed by a governmental agency.

4. HEARING PROCEDURES

The conference agreement provides that hearing procedures under the new IV-E program would be the same as under current IV-A law.

5. PROCEDURE AND REQUIREMENTS RELATED TO CHILDREN IN FOSTER CARE IN EXCESS OF 24 MONTHS

The House recedes with an amendment to the effective date. The State must establish its goals by October 1, 1982 for fiscal years beginning with fiscal 1984.

H.R. 3434★—Continued

AMENDMENTS—Continued

Oct. 16, 1979 No. 2 (522)	(Schweiker) Requires prompt installation of computerized medicaid management information systems (MMIS).
Oct. 22, 1979 No. 3 (541)	(Levin, DeConcini, Hatfield, Riegle) Deletes the means test for adoption assistance and provide full medicaid coverage for adopted children with special needs up to age 18.
Oct. 24, 1979 No. 4 (553)	(Levin, DeConcini, Hatfield, Riegle) Provides adoption eligibility for supplemental security income recipients, to delete the means test for adoption assistance, and to provide full medicaid coverage for adopted children with special needs up to age 18.
Oct. 25, 1979 No. 5 (558)	(Bellmon) Modifies the foster care ceiling.
Oct. 25, 1979 No. 6 (559)	(Dole, Kassebaum) Increases the priority for Unified School District No. 337, Mayetta and Hoyt, Kans., a local educational agency, so as to assure that such agency shall be eligible for funding in fiscal year 1980, under P.L. 815, 81st Congress, relating to school construction costs in areas affected by Federal activities.

CONFERENCE ACTION—Continued

Title I—Foster Care and Adoption Assistance—Continued

NEW FOSTER CARE (AND ADOPTION ASSISTANCE) STATE PLAN REQUIREMENTS—Continued

6. CASE PLAN AND CASE REVIEW SYSTEM

The Senate recedes. The House bill specified that the case plan must be a written document which includes a description of the child's placement and its appropriateness: a plan, if necessary, for compliance with judicial determination requirements: and a plan of services which will be provided in order to improve family conditions and facilitate returning the child to his home, or which will facilitate other permanent placement of a child, or which will serve the needs of a child while in foster placement. In addition, it required a case review at least every six months by a court of competent jurisdiction or an administrative review.

7. PREVENTIVE AND REUNIFICATION SERVICES

The House recedes with an amendment which retains the current law requirement assuring that the child receives proper care The conferees agreed to the Senate requirement beginning October 1, 1983.

8. FEDERAL SANCTIONS FOR NON-COMPLIANCE WITH STATE PLAN REQUIREMENTS

The House recedes. The Senate bill provided that if there is a finding by HEW of substantial failure to comply with the State plan requirements under the new part E of title IV for foster care and adoption assistance, HEW would reduce the Federal matching payments to the extent determined to be appropriate.

CEILING ON FEDERAL MATCHING FOR FOSTER CARE

The house recedes with an amendment. Under the conference agreement, there would be a ceiling on Federal foster care matching funds for four years beginning with fiscal 1981.

States would have the following options in the determination of this ceiling:

1. The State's fiscal year 1978 Federal foster care funds increased by 33⅓ percent for fiscal year 1981, and increased by 10 percent per year thereafter.
2. The State's share of $100 million relative to its population under 18.
3. Or, a State whose AFDC foster care careload in fiscal year 1978 was below the 1978 national average AFDC foster care caseload (based on the percentage of children under 18 in AFDC foster care in the State and nationwide) could receive an amount for 1981 and for each year thereafter (1982–1984) that its foster care caseload remained below the 1978 national average caseload, determined as follows: for each year, the amount of Federal AFDC foster care matching funds the State received in 1978 would be increased (1) by the same percentage its AFDC foster care caseload had increased since 1978 not to exceed 10 percent per year from 1978 to the year in question) and (2) further increased by 33⅓ percent for fiscal year 1981 and by 10 percent per year thereafter. This option would not be available to a State once its foster care caseload equals or exceed the 1978 national average caseload.

Under all options, a State's base would include the cost of certain foster care provided by related persons and certain disputed claims, as in the Senate bill.

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title I—Foster Care and Adoption Assistance—Continued

NEW FOSTER CARE (AND ADOPTION ASSISTANCE) STATE PLAN REQUIREMENTS—Continued

CEILING ON FEDERAL MATCHING FOR FOSTER CARE—continued

The ceiling on Federal foster care funds would not be effective for fiscal year 1981 if IV–B child welfare services appropriations are less than $163.5 million, for fiscal year 1982 if IV–B appropriations are less than $220 million, and for fiscal years 1983 and 1984 if IV–B appropriations are less than $266 million. Further, beginning with fiscal year 1981 for expenditures in fiscal year 1982, IV–B appropriations must be provided on an advance funding basis.

Federal foster care matching funds made available to a State under the ceiling which are not used for foster care maintenance could be used for IV–B child welfare services at the 75 percent Federal matching rate under the following conditions:

—A State that selected the ceiling option No. 3 described above could not transfer IV–E foster care funds to IV–B child welfare services.

—A State could not transfer from IV–E to IV–B more than an amount which, together with the IV–B funds it receives, exceeds its share of $141 million under the IV–B allocation formula, unless and until it had implemented the foster care procedures and protections, except preplacement preventive services, required by section 103 of this bill in order for a State to receive additional IV–B child welfare services funds. (These required procedures and protections are described in the part of section 103 entitled "Requirements for Additional Federal IV–B Child Welfare Services Funds.") After Federal IV–B appropriations have equaled the authorized maximum of $266 million for two consecutive years, a State could not transfer funds from IV–E to IV–B unless and until it had implemented all the foster care procedures and protections required for receipt of additional IV–B child welfare services funds, including a program of preplacement preventive services.

In any year there is no ceiling on Federal IV–E foster care funds because of inadequate IV–B appropriations, a State that opted for a ceiling in order to be able to transfer funds from IV–E to IV–B could not transfer more than an amount which, together with the IV–B funds it receives, exceeds the amount of IV–B funds it would have received if the IV–B appropriations for such year had been sufficient to require a ceiling on foster care funds in all States. Further, the State could not transfer from IV–E to IV–B more than an amount which, together with the IV–B funds it receives, exceeds its share of $141 million under the IV–B allocation formula, unless and until it had implemented the foster care procedures and protections required in order for a State to receive additional IV–B child welfare service funds, except preplacement preventive services. When for any two fiscal years the amount of funds transferred from IV–E to IV–B plus direct IV–B funds has equaled the State's share of $266 million (under the IV–B allocation formula), the State could no longer transfer funds from IV–E to IV–B unless and until it had implemented all the foster care procedures and protections required for receipt of additional IV–B child welfare services funds, including a program of preplacement preventive services.

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title I—Foster Care and Adoption Assistance—Continued

PROVISION OF PREVENTIVE SERVICES FOR CHILDREN PLACED AS A RESULT OF JUDICIAL DETERMINATION

The House recedes. The modification in the Senate bill would become effective October 1, 1983. (The conference agreement also provides for Federal funding for certain "voluntarily" placed children as described in the part of section 102 entitled "Children Voluntarily Placed in Foster Care.")

DEFINITION OF FOSTER CARE MAINTENANCE PAYMENTS

The House recedes with the understanding that, in the case of foster family homes, payments for the costs of providing care to foster children are not intended to include reimbursement in the nature of a salary for the exercise by the foster family parent of ordinary parental duties.

FOSTER CARE MAINTENANCE PAYMENTS TO CHILDREN IN HOMES AND INSTITUTIONS

The Senate recedes. The House bill allowed matching for maintenance payments made to children in *public* institutions which accommodate no more than 25 children (but not including detention facilities, forestry camps, training schools, or any other facilities operated primarily for the detention of children who are delinquent). The change applied to children already in such institutions on the date of enactment and to those placed after enactment.

FEDERAL MATCHING PROVISIONS FOR FOSTER CARE

The House recedes. The Senate bill provided for Federal matching under the new IV–E program according to the medicaid matching formula.

CHILDREN VOLUNTARILY PLACED IN FOSTER CARE

The Senate recedes with an amendment. The conference agreement provides that, in those States that have implemented the protections and procedures required by section 103 for receipt of additional IV–B child welfare services funds, including a program of preplacement preventive services. Federal foster care matching funds would be available until September 30, 1983 for children who have been voluntarily removed from their home (without a judicial determination), if such removal is pursuant to a voluntary placement agreement. The voluntary placement agreement must be revokable on the part of the parent unless the child welfare agency objects and obtains a judicial determination that the return of the child to the home would be contrary to the child's best interests. There would have to be a judicial determination of a voluntary placement within six months to the effect that such placement is in the best interests of the child. The Secretary of HEW would be required to report annually to the Congress on the number of children placed under this provision.

CERTAIN VOLUNTARILY PLACED CHILDREN

The House recedes. The Senate bill provided that Federal matching under the new title IV–E would be allowed for a child who was voluntarily removed from the home and for whom there had been, at some time prior to October 1, 1978, a judicial determination that continuation in the home would have been contrary to the welfare of the child. Federal matching funds would become available from the date that case plan was prepared and a case

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title I—Foster Care and Adoption Assistance—Continued

CERTAIN VOUNTARILY PLACED CHILDREN—Continued

review was made regarding the child. The bill also authorized Federal matching under title IV–A until such time as a State had an approved plan under the new title IV–E for certain children voluntarily placed prior to October 1, 1979. Federal matching would be provided for AFDC foster care costs in the case of a child removed from the home on a voluntary basis where, prior to October 1, 1978, there was a judicial determination that continuation in the home would have been contrary to the welfare of such child. The date of voluntary removal would be deemed to be the date on which the court proceedings were initiated.

PROVISION FOR STATE ADOPTION ASSISTANCE PROGRAM

The Senate recedes with an amendment. Under the conference agreement States would be required to establish an adoption assistance program under the new title IV–E no later than October 1, 1982.

ELIGIBILITY FOR ADOPTION ASSISTANCE

The conference agreement provides that the Federal matching would be available for a child with "special needs" who was eligible for SSI, AFDC or AFDC foster care, including voluntarily placed children, as under the House bill. "Special needs" would be defined as in the Senate bill, modified by House language to provide examples of the kinds of factors or conditions that could constitute "special needs."

ADOPTION ASSISTANCE AGREEMENT

The Senate recedes with an amendment providing that, effective October 1, 1983, States would be required to continue to comply with adoption assistance agreements regardless of whether the adoptive parents are or remain residents of the State, as in the House bill. Between enactment and October 1, 1983, HEW would be directed to develop interstate compacts with respect to adoption assistance agreements.

AMOUNTS OF ADOPTION ASSISTANCE PAYMENTS

The Houes recedes. The conferees understand that some States already fund certain costs associated with adoption through the child welfare services program. This provision is not intended to prohibit funding for expenditures which are considered eligible for funding under present law, such as costs associated with the adoption of children who do not meet the requirements for adoption assistance under the new program established under title IV–E.

DURATION OF ADOPTION ASSISTANCE

The conferees agreed that Federally matched adoption assistance could continue until the child reached 18, or until 21 in the case of a child with a mental or physical handicap, as in the House bill. Federally matched adoption assistance payments would stop if the State determines the parents are no longer supporting the child or are no longer legally responsible for supporting the child, as in the Senate bill.

MEDICAID ELIGIBILITY FOR ADOPTED CHILDREN

The Senate recedes. The House bill provided that children receiving adoption assistance payments would be considered to be receiving AFDC and therefore would be categorically eligible for medicaid.

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title I—Foster Care and Adoption Assistance—Continued

FEDERAL MATCHING FOR ADOPTION ASSISTANCE

The conference agreement provides that Federal matching for adoption assistance would be permanent, as in the House bill, and would be based on the medicaid matching formula, as in the Senate bill.

HEW RESPONSIBILITIES FOR STUDIES AND TECHNICAL ASSISTANCE

The House recedes. HEW would be authorized to provide technical assistance to States, and to conduct a study of the new IV–E program with a report to Congress, as in the Senate bill. The report would be due October 1, 1983.

TITLE IV–B CHILD WELFARE SERVICES

REQUIREMENTS FOR ADDITIONAL FEDERAL IV–B CHILD WELFARE SERVICES FUNDS

In any year in which Federal IV–B appropriations exceed $141 million, a State could not receive any IV–B funds in excess of its share of $141 million unless it had implemented the following procedures and protections:

—conducted an inventory of children who have been in foster care for over 6 months

—implemented a statewide information system on children in foster care

—implemented a case review system for each child in foster care, which includes a 6 month review and 18 month dispositional hearing for each child. The case review system must be designed to achieve placement in the least restrictive setting and in close proximity to home, and to provide procedural safeguards for children, parents and foster care providers

—implemented a services program designed to assist children, where possible, to return to their homes.

Further, when Federal IV–B appropriations have equalled the authorized maximum of $266 million for two consecutive years, a State would have its IV–B funds reduced, beginning with the succeeding fiscal year, to the share of $56 million it received in fiscal year 1979, unless and until it had implemented the protections and procedures described above and, in addition, implemented a service program of preplacement preventive services designed to prevent the need for removing a child from his or her home.

DEFINITION OF CHILD WELFARE SERVICES

The Senate recedes. The House bill changed the definition of "child welfare services" to public social services which are directed toward the accomplishment of the following purposes: (a) preventing or remedying or assisting in the solution of problems which may result in, the neglect, abuse, exploitation or delinquency of children; (b) protecting and promoting the welfare of all children, including handicapped, homeless, dependent, or neglected children; (c) preventing the unnecessary separation of children from their families by identifying problems, assisting families in resolving their problems, and preventing breakup of the family where the prevention of child removal is desirable and possible; (d) restoring to their families children who have been removed, by the provision of services to the child and family; (e) placing children in suitable adoptive homes, in cases where restoration to the biological family is not possible or appropriate; and (f) assur-

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title I—Foster Care and Adoption Assistance—Continued

ing adequate care of children away from their homes, in cases where the child cannot be returned home or cannot be placed for adoption.

LIMITATIONS ON USE OF TITLE IV-B FUNDS

A State would be prohibited from using new IV-B funds for foster care maintenance payments, adoption assistance, and for child care that is needed only for employment, as in the House bill.

PROHIBITION AGAINST REDUCTION OF STATE CHILD WELFARE EXPENDITURES

The Senate recedes with an amendment. Under the conference agreement, the reference to title XX would be omitted.

FEDERAL MATCHING RATE FOR IV-B CHILD WELFARE SERVICES

The House recedes. The Senate bill was the same as the House bill but a State would be allowed to use State foster care expenditures to meet the 25 percent IV-B matching requirement.

ADVANCE FUNDING OF TITLE IV-B

IV-B funds would be shifted to an advance funding basis as in the Senate bill beginning in fiscal year 1981 for expenditures to be made in 1982.

CARRYOVER OF A STATE'S UNUSED TITLE IV-B CHILD WELFARE FUNDS

The Senate recedes. Under the House bill funds appropriated for fiscal year 1980 would remain available, to the extent provided in an appropriation act, through fiscal year 1981.

REALLOCATION OF THE TITLE IV-B FUNDS

The House recedes. The Senate bill was the same as present law. Current law permits reallocation of funds not needed by one State to other States which the Secretary determines have need for such funds to carry out their State plans and which will be abe to use such funds during the fiscal year. Reallocation is to take into consideration the population under age 21 of each State and the State per capita income.

CHILD WELFARE PAYMENTS DIRECTLY TO INDIAN TRIBAL ORGANIZATIONS

The House recedes. The Senate bill provided authority for the Secretary of HEW to make payments from funds appropriated for title IV-B child welfare services directly to an Indian tribal organization in a State. The payments would come from the State's title IV-B allotment.

Title II—Social Services

CEILING ON FEDERAL XX FUNDS

The House recedes with an amendment requiring reallocation of any unused funds in fiscal year 1980.

100 PERCENT MATCHING FOR CHILD CARE; GRANTS TO HIRE WELFARE RECIPIENTS

Of the total amount of title XX funds available under the statutory ceiling, $200 million would be available for child care in fiscal 1980 and 1981 with no State matching requirement, as in both the

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title II—Social Services—Continued

House and Senate bills. In addition, authority for States to use title XX funds for grants for hiring welfare recipients as child day care workers would be made permanent with the modifications contained in the Senate bill. For fiscal years 1982 and thereafter, a State could receive up to 8 percent of its title XX allotment with no matching requirement if such allotment was used for child care services (including grants to hire welfare recipients) as provided under present law for the $200 million earmarked for child care services.

LIMITATION ON FUNDS FOR TITLE XX TRAINING

The conference agreement provides that for fiscal year 1980 and 1981, the ceiling specified in the Senate bill would be in effect. For fiscal 1982 and thereafter, there would be no specific ceiling, but States would be reimbursed only for those expenditures included in an HEW approved State training plan, as in the House bill.

USE OF RESTRICTED PRIVATE FUNDS FOR TRAINING PROGRAMS

The House recedes with an amendment providing that States could accept restricted private matching funds in fiscal 1980 and fiscal 1981.

EMERGENCY SHELTER

As in both the House and Senate bills, effective October 1, 1979, title XX funds could be used for emergency shelter, for not in excess of 30 days in any 6 month period, as a protective service to an adult in danger of physical or mental injury, neglect, maltreatment, or exploitation.

MULTI-YEAR PLANNING: CHOICE OF FISCAL YEAR

Under the conference agreement, States would have the option of a multi-year title XX program period, as in both bills, and a local government fiscal year, as in the Senate bill, effective for program periods beginning after enactment.

SOCIAL SERVICES FUNDING FOR TERRITORIES

The conference agreement maintains the current law provision which provides that the credit is not allowed for wages reimbursed by a grant. The conference agreement provides, however, for a special 100-percent credit with respect to unreimbursed wages paid to workers whose wages are reimbursed in whole or in part by funds made available under section 2007 (grants to hire welfare recipients as child care workers) of the Social Security Act. If the taxpayer elects to compute the credit using this rate, the credit with respect to any employee is limited to the least of: (1) $6.000 minus the reimbursement with respect to this employee under section 2007, (2) $3.000 (for the first year of employment) or $1.500 (for the second year of employment), or (3) 50 percent (for the first year of employment) or 25 percent (for the second year of employment) of the sum of unreimbursed wages and the reimbursement under section 2007.

The conference agreement includes the Senate provision with regard to the eligibility of part-time child care workers for the credit. Regulations should define a minimum standard for part-time employment, such as 8 hours per week for the first 4 weeks of employment, to ensure that employees are eligible only if they have established a regular employment relationship with the employer.

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title II—Social Services—Continued

SERVICES TO ALCOHOLICS AND DRUG ADDICTS

Both the House and Senate bills provided for making permanent a temporary provision of law which allows title XX funds to be used for certain rehabilitative services provided to alcoholics and drug addicts, and for limited funding of detoxification services provided in medical facilities.

Title III—Other Social Security Act Provisions

FEDERAL FUNDING FOR NON-AFDC SUPPORT ENFORCEMENT PROGRAM

The House recedes. The Senate bill reinstated the provision for 75 percent Federal matching on a permanent basis.

INCENTIVE TO REPORT EARNINGS UNDER AFDC PROGRAM

The House recedes. The Senate bill provided that the earnings disregards would not be applied to any earned income that is not reported on a timely basis (unless there is good cause).

PRORATING OF SHELTER ALLOWANCE

The House recedes. The Senate bill permitted a State to prorate the shelter and utilities portion of the AFDC benefit in the case of a child who is living with a relative who is not himself an AFDC recipient so as to take account of that relative's presumed contribution to those shelter costs. The provision applies where the relative is not legally responsible for the AFDC child's support or where none of the legally responsible relatives living with the child is eligible for AFDC because such relative is being supported by another person or another program and where the total income of the household equals or exceeds the State standard of need for a unit that size or the total income of the unit cannot be determined.

SERVICES FOR DISABLED AND BLIND CHILDREN RECEIVING SSI

The House recedes. The Senate bill extended the program from October 1, 1979 until September 30, 1982.

PUBLIC ASSISTANCE PAYMENTS TO TERRITORIAL JURISDICTIONS

As in both the House and Senate bills, the temporary $78 million funding level and 75 percent matching rate provided in fiscal 1979 for AFDC and assistance programs for the aged, blind and disabled in Puerto Rico, Guam and the Virgin Islands would be made permanent, effective October 1, 1979. (As of October 1, 1979, the funding level reverted to the permanent level of $26 million and the matching rate reverted to 50 percent.)

PERIOD WITHIN WHICH CERTAIN CLAIMS MUST BE FILED

The House recedes. The Senate bill provided that no payment may be made to a State with respect to any expenditure under the AFDC, medicaid, social services, and other Social Security Act programs unless the Secretary received a claim for Federal reimbursement from the State within a two-year period after expenditure: except, court-ordered retroactive payments, audit exceptions, adjustments to prior year costs, or where the Secretary determines there is good cause to waive the limit. The provision would be effective starting with fiscal year 1980 expenditures, except that the provision specified that there shall be no time limit on the payment of claims which have been filed prior to enactment and

H.R. 3434★—Continued

CONFERENCE ACTION—Continued

Title III—Other Social Security Act Provisions—Continued

that claims for expenditures prior to fiscal year 1980 must be filed by December 31, 1980.

INCENTIVES FOR STATES TO COLLECT CHILD SUPPORT OBLIGATIONS

The House recedes. The Senate bill retained provisions of present law, and, in addition, allowed States which enforce and collect child support within the State on their own behalf to receive the 15 percent incentive payment.

POSTPONEMENT OF IMPOSITION OF CERTAIN PENALTIES RELATING TO CHILD SUPPORT REQUIREMENTS

The conference agreed that the 5 percent penalty for failure to have an effective child support enforcement program in current law would not be imposed on any State before October 1, 1980. The conferees note that this provision should not be considered to prejudice in any way the ultimate disposition of penalties for prior years.

EXCHANGE OF INFORMATION ON TERMINATED OR SUSPENDED PROVIDERS UNDER MEDICARE AND MEDICAID PROGRAMS

The House recedes. The Senate bill required the Secretary of HEW to notify the State medicaid agency when individual practitioners or providers are suspended or terminated under the medicare program for making false statements, submitting excessive bills, or furnishing services in excess of needs (but not necessarily convicted of a criminal offense). The bill also required the State medicaid agency to promptly notify the Secretary of HEW whenever a provider of services or an individual practitioner is terminated, suspended or otherwise sanctioned or prohibited from participating under the medicaid program.

CONTINUATION OF MEDICAID ELIGIBILITY FOR CERTAIN RECIPIENTS OF VA PENSIONS

The House recedes with an amendment. There would be no transfer of funds from the VA; and, individuals who have already lost eligibility for SSI or AFDC because of the higher VA pension would be considered to have remained eligible for SSI and AFDC for the months between their transfer to VA benefits and the date that this amendment becomes effective with respect to them.

Provisions Deleted by the Conference

The conference did not accept:

1. The House provision that would have required States, prior to publication of their title XX plan, to consult with local government officials.
2. The House provision that would have required States to specify in their title XX plan the criteria for the distribution of title XX funds within the State.
3. The House provision that would have added language to the title XX law stating it was the purpose of the program to meet social service needs not otherwise being met.
4. The Senate provision that would have changed the earnings disregards under the AFDC program.
5. The Senate provision that would have required States, in determining AFDC eligibility or benefits, to take into account certain amounts of a stepparent's income.
6. The Senate provision that would have required States to have computerized medicaid management information systems operational by July 1, 1981.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3434★—Continued

VOTE ON CONFERENCE REPORT

June 13, 1980.—House agreed to conference report, by voice vote (Congressional Record H4980).

June 13, 1980.—Senate agreed to conference report, by voice vote (Congressional Record S6936).

BILL SIGNED

June 17, 1980.—Signed by the President.

(Public Law 96-272)

H.R. 3464★ **June 11, 1979**

To amend title XVI of the Social Security Act to remove certain work disincentives for the disabled under the supplemental security income benefits program, and for other purposes.

SUMMARY

SUBSTANTIAL GAINFUL ACTIVITY DETERMINATION

Raises the SGA earnings limit (currently $280 a month), to a level at which an individual's monthly countable earnings equal the basic Federal SSI benefit for that month.

SSI PAYMENT DETERMINATION

Allows a "standard work related expense disregard" equal to 20 percent of gross earnings in the determination of a disabled individual's monthly SSI payment.

DISABILITY STATUS WITHOUT SSI PAYMENTS AND PRESUMPTIVE DISABILITY DETERMINATION

Allows a disabled SSI recipient to retain disability status, without receiving SSI payments, for 12 months following termination of SSI benefits due to earnings in excess of the SGA limit.

SSI DEMONSTRATION PROJECTS

Authorizes Secretary of Health, Education, and Welfare to conduct experimental, pilot, or demonstration projects which, on his judgment, are likely to promote the objectives or improve the SSI program.

DEEMING OF PARENTS' INCOME TO DISABLED OR BLIND CHILDREN

Provides that, for purposes of SSI eligibility determination, the "deeming" of parents' income would be limited to disabled or blind children under 18 regardless of student status.

DECISION NOTICES FOR SSI APPLICANTS

Requires Secretary of Health, Education, and Welfare to provide SSI applicants with a decision notice containing a citation of the pertinent law and regulations, a summary of the evidence, and the reasons for the decision on their application.

SSI PAYMENTS DURING PARTICIPATION IN REHABILITATION PROGRAM

Provides that an SSI beneficiary could not be terminated due to medical recovery while he or she is participating in an approval vocational rehabilitation program which the Social Security Administration determines will increase the likelihood that the person may be permanently removed from the disability benefit rolls.

June 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Oct. 9 and 10, 1979.—Public hearings.

Oct. 24, 1979.—Adverse report from the Office of Management and Budget.

Oct. 26, 1979.—Adverse report from the Department of Health, Education, and Welfare.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
H.R. 3637★ **Dec. 3, 1980** To carry out the obligations of the United States under the International Coffee Agreement, 1976, signed at New York on Feb. 27, 1976, and entered into force for the United States on Oct. 1, 1976, and for other purposes.	Dec. 4, 1980.—Reported favorably to the Senate without amendment (no written report). Dec. 15, 1980.—Passed by the Senate without amendment, by voice vote (Congressional Record S16578). Dec. 24, 1980.—Signed by the President. **(Public Law 96-599)**
H.R. 3755★ **Nov. 28, 1979** For the relief of St. Paul's Episcopal Church, Riverside, Conn. (Admits free of duty the components of the tracker pipe organ which were built for the church.)	Oct. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce. Oct. 30, 1979.—Report from U.S. International Trade Commission (analysis). Nov. 2, 1979.—Report from the Special Representative for Trade Negotiations (defers to other agencies). Nov. 2, 1979.—Adverse report from the Department of Commerce. Dec. 7, 1979.—Adverse report from the Office of Management and Budget. Jan. 16, 1980.—Report from the Department of State (defers to other agencies). **COMMITTEE ACTION** Feb. 5, 1980.—Public hearing. Apr. 30, 1980.—Committee agreed to offer the text of the bill as passed by the House as a committee amendment on the floor to H.R. 3122. (Subsequently enacted into law as part of H.R. 3122, P.L. 96-467) Aug. 22, 1980.—Reported favorably to the Senate **(S. Rept. 96-912)**, with an amendment in the nature of a substitute, which repeals the 2 percent excise tax on wagers, effective January 1, 1981. In addition, the occupational tax of $500 per year on persons liable for the 2 percent excise tax on wagers and persons engaged in receiving wagers for such persons would be repealed as of January 1, 1981. **SENATE ACTION** Dec. 13, 1980.—Considered by the Senate. ***(Provisions relating to tracker pipe organ included in H.R. 3122, P.L. 96-467)***
H.R. 3904★ To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve retirement income security under private multiemployer pension plans by strengthening the fund requirements for those plans, to authorize plan preservation measures for financially troubled multiemployer pension plans, and to revise the manner in which the pension plan termination insurance provisions apply to multiemployer plans, and for other purposes.	May 29, 1980.—Ordered held at the desk. **SENATE ACTION** July 29, 1980.—Passed by the Senate by rollcall vote (No. 327) of 81 years, 1 nay (Congressional Record S10169), after striking all after the enacting clause and inserting in lieu thereof the text of S. 1076 as reported to the Senate and described elsewhere in this calendar. Prior to this action Senate had agreed to the committee amendment in the nature of a substitute to S. 1076, as amended, and took action on additional amendments proposed as follows:

H.R. 3904★—Continued

Summary of Bill

STATEMENT OF POLICY

The stated policy of the bill is to make specified changes in the pension rules applicable to multiemployer plans (1) to protect the interests of participants and beneficiaries in financially distressed multiemployer plans, and (2) to encourage the growth and maintenace of multiemployer plans.

WITHDRAWAL LIABILITY—EMPLOYER WITHDRAWAL FROM PLAN

Under the bill, an employer who totally or partially withdraws from a multiemployer pension plan generally is liable for a portion of the plan's unfunded obligations as of the time of the withdrawal. Special provisions are included which relieve employers in the building and construction or entertainment industry from this withdrawal liability in specified circumstances. A plan can provide a *de minimis* exception for relatively small liabilities. The bill has a basic method for computing withdrawal liability (that is, for both complete withdrawals and partial withdrawals) as well as several alternative methods which a plan could adopt.

COMPUTATION OF WITHDRAWAL LIABILITY

Under the bill, an employer's withdrawal liability is a share of the plan's unfunded benefit obligations. The plan's determination of liability is presumptively correct.

The annual amount of withdrawal liability payment by an employer is generally determined by multiplying the highest rate at which the employer contributed during the 10 years preceding the withdrawal by the employer's average contribution base (e.g., because of service) during the three consecutive years in the 10-year period which produce the highest average. Generally, the employer continues to make annual payments for 30 years or until the liability (including interest) is fully paid off. Where an employer defaults on a payment of withdrawal liability, the entire unpaid liability is accelerated and immediately due.

The PBGC is to establish a reinsurance fund in which participating plans may insure payment of uncollectible withdrawal liability. Groups of plans in an industry are permitted to establish a private withdrawal liability payment fund as a collective pool for the payment of certain elements of withdrawal liability.

DE MINIMUS RULE

Where the withdrawal liability of an employer (computed before any pro rata reduction in the case of a partial withdrawal) is less than the greater of (a) $25,000, or (b) three-quarters of one percent of the plan's unfunded benefit obligations, the bill does not impose any withdrawal liability on the employer, unless the plan provides otherwise. The *de minimus* rule does not apply in the case of a mass withdrawal from a plan.

REORGANIZATION—ACCRUED BENEFIT ADJUSTMENTS

Under the bill, certain plan benefits (including benefits being paid to retirees) could be eliminated by a plan in "reorganization" because of financial distress. In particular, a plan could eliminate benefit increases made after Mar. 26, 1980, and within five years before the plan enters reorganization.

Adopted:

Williams UP amendment No. 1458, making technical corrections in the reported amendment, by voice vote (Congressional Record S10107);

Cranston UP amendment No. 1461, assuring that motion picture industry members are not able to avoid all liability by reason of their mode of operations through multiple corporations, and limited partnerships, by voice vote (Congressional Record S10107);

Schweiker UP amendment No. 1464, exempting small construction firms from the affirmative action program and to provide for more careful judicial review of the program's regulations, by voice vote (Congressional Record S10150);

Bentsen UP amendment No. 1465, relating to the employees of South Bend Lathe regarding their loss of pension benefits, by voice vote (Congressional Record S10152);

Nunn UP amendment No. 1460 (modified) (to Wallop UP amendment No. 1459), adding surface-mined clay operations as activities to which the Federal Mine Safety and Health Amendments Act of 1977 would not apply, by voice vote (Congressional Record S10133);

Wallop UP amendment No. 1459 (as amended by Nunn UP amendment No. 1460), providing that the provisions of such act shall not apply to stone mining operations or to sand and gravel mining operations, by rollcall vote (No. 321) of 52 yeas, 37 nays (Congressional Record S10132);

Wallop UP amendment No. 1462, increasing the mandatory de minimis reduction ceiling from $50,000 to $100,000, by rollcall vote (No. 322) of 47 yeas, 42 nays (Congressional Record S10143);

Boren UP amendment No. 1463, exempting certain small businesses from the Occupational Safety and Health Act, by rollcall vote (No. 324) of 48 yeas, 36 nays (Congressional Record S10145);

Chafee UP amendment No. 1467, amending the Federal Unemployment Tax Act with respect to the pension offset provision, by voice vote (Congressional Record S10158); and

Domenici UP amendment No. 1469, protecting the pension benefits of certain participants in multiemployer pension plans, by voice vote (Congressional Record S10164).

Rejected:

Pressler UP amendment No. 1466, striking the provision providing a special effective date for the seagoing industry, by rollcall vote (No. 325) of 28 yeas, 51 nays (Congressional Record S10158); and

Boren UP amendment No. 1468 (to Chafee UP amendment No. 4167), including provisions relating to the unemployment compensation program, by voice vote agreed to a motion to table the amendment, by rollcall vote (No. 326) of 52 yeas, 33 nays (Congressional Record S10164).

HOUSE ACTION

Aug. 25, 1980.—House agreed to Senate amendment with an amendment as follows:

Deleted:

Schweiker UP amendment No. 1464, exempting small construction firms from the affirmative action program and to provide for more careful judicial review of the program's regulations;

H.R. 3904★—Continued

MINIMUM CONTRIBUTION REQUIREMENT BENEFIT INCREASES

The minimum contribution requirement of the bill does not reflect a part of the cost of limited benefit increases adopted by a financially-distresssed plan in reorganization.

MINIMUM CONTRIBUTION REQUIREMENT—SPECIAL TESTS

The bill provides an accelerated funding schedule, in the form of a minimum contribution requirement, for financially-distressed plans in reorganization. The bill provides a "safe harbor" under which the minimum contribution requirement alone will not require employer contributions to a plan for a year to increase by more than 7 percent (the "safe harbor test") of the contribution required for the previous year. The bill also includes an asset replenishment test and an asset-benefit test which can result in an addition to the minimum contribution requirement.

GUARANTEES

The bill eliminates the PBGC guarantee of benefit levels in effect less than 5 years before a reduction of benefits by a plan in reorganization or before the termination of a multiemployer plan. Also, benefits eliminated or cancelled because of the cessation of an employer's contribution to the plan are not to be guaranteed by the PBGC.

Under the bill, the first $5 of monthly basic benefits earned per year of a participant's service is generally to be fully guaranteed and 70 percent of the next $15 of monthly basic benefits is generally to be guaranteed. The percentage for excess benefits is generally to be reduced to 60 percent under plans which did not meet specified funding requirements. The guarantees are to apply only in the event of the insolvency of a multiemployer plan. As under present law, the bill does not extend guarantees to plan benefits of certain substantial owners of an employer.

PREMIUMS

Under the bill, the annual per-participant premium would be increased to $1.00 for the two years after enactment and by $.40 every two years thereafter, to a maximum of $2.60 for the ninth and succeeding year.

HOUSE ACTION—Continued

***Deleted*—Continued**

Nunn UP amendment No. 1460 (modified) (to Wallop UP amendment No. 1459), adding surface-mined clay operations as activities to which the Federal Mine Safety and Health Amendments Act of 1977 would not apply;

Wallop UP amendment No. 1459 (as amended by Nunn UP amendment No. 1460), providing that the provisions of such act shall not apply to stone mining operations or to sand and gravel mining operations;

Boren UP amendment No. 1463, exempting certain small businesses from the Occupational Safety and Health Act.

Modified:

Chafee UP amendment No. 1467, amending the Federal Unemployment Tax Act, inserting a pension offset provision which would limit the pension-offset to those persons who are receiving pension or retirement income from an employer for whom they worked during their unemployment compensation base period or an employer who is chargeable for unemployment compensation benefits under the State law, and authorizing the States to limit the amount of the pension-offset to take into account employee contributions to the pension or retirement plan from which they are receiving benefits.

FURTHER SENATE ACTION

Aug. 26, 1980.—Senate concurred in the House amendment to the Senate amendment with the following additional amendments:

(1) Matsunaga unprinted amendment No. 1539 (to Williams unprinted amendment No. 1538) restoring the waiver of preemption in the case of the Hawaiian Health Care Plan; and

(2) Williams unprinted amendment No. 1538 (as amended by Matsunaga unprinted amendment No. 1539), striking the unemployment compensation pension-offset provisions, and inserting the pension-offset provision adopted by the Senate as an amendment which would limit the pension-offset to those persons who are receiving pension or retirement income from an employer for whom he worked during their unemployment compensation base period or an employer who is chargeable for unemployment compensation benefits under the State law, and authorizing the States to limit the amount of the pension-offset to take into account employee contributions to the pension or retirement plan from which they are receiving benefits (Congressional Record S11665–S11676).

CONFERENCE ACTION

Aug. 28, 1980.—House disagreed to the Senate amendments to the House amendment to the Senate amendment, requested a conference with the Senate, and named the following confereees: Messrs.: Perkins, Thompson, Brademas, Clay, Ashbrook, Erlenborn, Ullman, Corman, Rangel, Brodhead, Conable, and Frenzel.

Sept. 8, 1980.—Senate insisted upon its amendments, agreed to a conference with the House and named the following conferees: Messrs.: Williams, Randolph, Metzenbaum, Schweiker, Javits, Long, Matsunaga, Boren, Dole, and Chafee.

Sept. 18, 1980.—Conference report agreed to by the House and Senate, as follows:

H.R. 3904★—Continued

CONFERENCE ACTION—Continued

TREATMENT OF CERTAIN RETIREMENT BENEFITS

Provides that the pension offset requirement of existing law would only apply to pensions paid under plans maintained or contributed to by base period or chargeable employers. The Senate amendment also allows States to make limitations to take into account employee contributions identical to that contained in the House amendment.

PREEMPTION

Provides no exemption from the preemption provision of section 514 of the Employee Retirement Income Security Act of 1974.

The Conferees do not imply a position as to the effect of section 514 of ERISA on the Hawaii Prepaid Health Care Law or other similar State laws, or as to correctness of any court decisions in this area.

BILL SIGNED

Sept. 26, 1980.—Signed by the President.

(Public Law 96-364)

H.R. 3915★

To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for 10 months the date on which the corporation must pay benefits under terminated multiemployer plans.

June 5, 1979.—Ordered held at the Senate desk.

June 6, 1979.—Passed by the Senate, without amendment, by voice vote (Congressional Record S7013-7014).

June 19, 1979.—Signed by the President.

(Public Law 96-24)

H.R. 3919★ **July 10, 1979**

Crude Oil Windfall Profit Tax Act of 1979.

SUMMARY

The bill imposes a 70-percent windfall profit tax on increases in domestic crude oil prices resulting from the deregulation of crude oil prices or from excessive increases in world oil prices. Revenues from the tax will be placed in an energy trust fund, which will finance spending on programs to solve the energy problem. Amounts in the trust fund will be available for purposes to be specified by law at a later date, subject to the usual authorization and appropriations process.

The windfall profit tax is an excise, or severance, tax applying to all crude oil produced in the United States according to its classification in one of three tiers. For oil in tier one, the tax is 70 percent of the difference between the actual selling price of the oil and the May 1979 lower tier, or old oil, ceiling price (which averaged just under $6 per barrel), adjusted for inflation. The tier two tax is 70 percent of the difference between the actual selling price and the May 1979 upper tier, or new oil, ceiling price (which averaged just over $13 per barrel), adjusted for inflation. The tier three tax is 70 percent of the difference between the actual selling price of the oil and $16 per barrel, adjusted for inflation and for differences in quality and location. Special 50-percent rates apply to taxable Alaskan North Slope oil and to the first $9 of windfall profit on newly discovered oil.

For oil subject to the 70-percent rate, the windfall profit subject to tax is reduced by the State severance taxes on the windfall profit.

To prevent the tax from burdening high-cost properties, the bill also limits the windfall profit subject to tax to 100 percent of the net income from a property.

The tier one tax applies to oil which had been controlled as lower tier oil prior to the President's phased decontrol program but which receives a higher price as a result of decontrol. This tier includes oil from "marginal" properties, which were given special treatment under the President's decontrol program. The quantity of oil subject to the tier one tax on a property is the amount of production from the property below an amount represented by a statutory decline curve. This decline curve initially equals the average daily production of lower tier oil from the property in the period October 1978–March 1979, and this base is reduced by 1½ percent per month beginning January 1979. This decline rate causes the tier one tax to phase out after July 1984. After July 1984, this oil will be taxed in tier two: that is, on price increases above the inflation-adjusted upper tier ceiling price.

The tier two tax applies to oil produced on a property in excess of the amount indicated by the tier one decline curve. Thus, the tier two tax base will include most oil which had been controlled as upper tier oil prior to the decontrol program as well as oil released to tier two through the 1½-percent monthly decline curve. Because of the decline curve, *increases* in production on old properties resulting from additional drilling, secondary recovery or other methods will generally be taxed under the more lenient tier two tax.

The tier three tax applies to stripper oil, newly discovered oil, a portion of oil produced on properties employing tertiary recovery techniques, and taxable Alaskan North Slope oil.

To maximize production incentives, the bill provides special treatment for certain categories of oil, including newly discovered oil, Alaskan oil, and oil produced from properties using qualified tertiary recovery methods.

July 16, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

COMMITTEE ACTION

July 10, 11, 12, 18, 19, and 31.—Public hearings.

Sept. 12, 18–21, 25–28, Oct. 2–5, 9–12, 16 and 17, 1980.—Executive sessions.

Nov. 1, 1979.—Reported favorably to the Senate (S. Rept. 96-394), amended as follows:

WINDFALL PROFIT TAX

The windfall profit tax is an excise, or severance, tax on domestically produced crude oil. Taxable oil is taxed in one of three tiers. For each tier the taxable windfall profit is the difference between the selling price of the oil and a base price, minus an adjustment for the State severance tax on the windfall profit. The base price averages $6 per barrel for tier 1, $13 for tier 2, and $15.30 for tier 3, each of which is adjusted for inflation. The tax rate applied to the windfall profit is 75 percent for tier 1 and 60 percent for tiers 2 and 3. Tier 1 consists of oil which would have been lower tier, or old, oil had previous price controls been continued, and it gradually phases into tier 2. Tier 2 consists of oil which would have been upper tier, or new, oil under the old price control regulations, plus some special categories like marginal and high water-cut oil. Tier 3 is stripper oil. There are exemptions from the tax for newly discovered oil, incremental tertiary oil, heavy oil, up to 1,000 barrels per day of stripper oil produced by independent producers, and interests owned by State and local governments, Indian tribes, schools and medical institutions.

Assuming a world oil price of $30 in the fourth quarter of 1979 and oil price increases at the rate of inflation plus two percent, the Finance Committee substitute would raise $138.2 billion between 1980 and 1990, compared to $276.8 billion raised by the House bill.

RESIDENTIAL TAX CREDITS

The principal residential energy credits are:

(1) A 15-percent home insulation credit for heat pumps, efficient replacement furnaces, and wood stoves.

(2) A 10-percent insulation credit for landlords.

(3) An increase in the solar energy credit to 50 percent and an extension of the credit thru 1995.

(4) 40-percent solar credit for landlords.

(5) A 25-percent credit for replacement coal furnaces.

BUSINESS ENERGY TAX INCENTIVES

The principal business energy incentives are:

(1) An increase to 20 percent and extension through 1990 for the business energy credits for solar, wind and geothermal equipment and for equipment to burn nonwood biomass or process it into a solid fuel.

(2) Expansion of the 20-percent energy credit to ocean thermal equipment and solar equipment used for process heat.

(3) A 10-percent energy credit for small hydroelectric projects. Liberalized depreciation and a larger ADR repair allowance for this property.

(4) A 10-percent energy credit for non-oil cogeneration equipment, industrial heat pumps, alumina electrolytic cells, and petroleum coke and pitch equipment.

(5) Extension of certain energy investment credits to utilities.

(6) A transition rule for the energy credits expiring in 1982.

H.R. 3919★—Continued

SUMMARY—Continued

Newly discovered oil generally is taxable in tier three but only to the extent its selling price exceeds a $17 base price (instead of $16). In addition, the first $9 of windfall profit on newly discovered oil is taxable at a 50-percent rate (instead of 70 percent), and the inflation adjustment to the $17 base price (as well as to the $9 windfall profit eligible for the 50-percent rate) is set 2 percentage points above the generally applicable annual rate.

Oil from the Sadlerochit Reservoir in Alaska, which is now producing a large volume of oil, is taxed in the third tier, but at a 50-percent rate (instead of 70 percent). The base price for Sadlerochit oil is $7.50 per barrel (compared to an average wellhead price of $5.22 in 1978), adjust upwards for inflation and upward to the extent of any reductions in the real value of the Trans-Alaskan Pipeline System tariff. Oil from any other Alaskan reservoirs located North of the Arctic Circle, including those already discovered but not yet developed, is exempt from all tax.

A portion of oil produced on a property on which the producer uses qualifying tertiary recovery techniques is taxed in tier three. This portion equals the amount of production in excess of a decline curve which initially is based on a decline rate of one percent per month but accelerates to 2½ percent per month when use of the tertiary process begins.

Income from interests in oil production owned by State or local governments, or by public educational institutions, is exempt if the income is dedicated to public education.

The windfall profit tax is a deductible business expense under the income tax. In addition, gross income for purposes of determining percentage depletion is reduced by the amount of windfall profit.

The windfall profit tax is effective January 1, 1980. By January 1, 1983, the President is required to submit to Congress a study of the effects of both oil price decontrol and the windfall profit tax.

AMENDMENTS

July 16, 1979 **No. 1** **(336)**	(Bentsen, Baucus, Bellmon, Boren, Dole, and Gravel) Provides a 3,000-barrel per day exemption for independent oil production.
Aug. 3, 1979 **No. 2** **(396)**	(Wallop, Bellmon, Boren, Cranston, Domenici, Gravel, Hayakawa, Schmitt, Simpson, Tower, Young) Exempts from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes.
Sept. 7, 1979 **No. 3** **(406)**	(Chafee) Imposes a 75-percent windfall profit tax on lower tier, upper tier, and Alaska oil but excludes newly discovered oil and incremental tertiary oil. The tax phases out by Jan. 1, 1990.
Sept. 18, 1979 **No. 4** **(440)**	(Bayh, Church, Jepsen, McGovern, Stewart) Grants the Secretary of the Treasury the authority to waive unnecessary regulations and simplify others which govern the procedures for operating a still to produce gasohol.

COMMITTEE ACTION—Continued

BUSINESS ENERGY TAX INCENTIVES—Continued

(7) Replacement of the excise tax exemption for gasohol with a 40-cent-per-gallon refundable income tax credit for domestically produced alcohol (other than alcohol derived from petroleum, natural gas, or coal), and a 10-cent-per-gallon credit for alcohol made from coal, if the alcohol is used or sold for use in gasohol.

(8) A $3 per barrel production credit for coal liquefaction and gasification, unconventional natural gas, oil shale, tar sands, gas produced from biomass, steam produced from solid agricultural byproducts and processed wood fuel.

(9) Tax exemption for industrial development bonds for hydroelectric property and solid waste disposal facilities.

(10) Exemption for petroleum coke and pitch from the provisions denying the investment credit and accelerated depreciation to oil or gas boilers.

(11) Extension of the regular investment credit to all structural components eligible for the energy credit.

LOWER INCOME ASSISTANCE

The committee substitute includes two specific assistance programs:

(1) Cash payments to SSI, AFDC, and food stamp recipients. A State, however, could elect to receive its share of these payments as a block grant.

(2) A tax credit for individuals based on home heating costs.

TRUST FUNDS

One-half of the net revenue from the windfall profit tax is put in a Low-Income Energy Assistance Trust Fund.

One-fourth of the net revenues from the tax, up to a maximum of $15 billion, is put into a transportation Trust Fund.

General revenues from oil price decontrol are put into a Taxpayer Trust Fund to finance a social security payroll tax freeze in 1981 at 1980 rate and wage base levels.

The House bill puts the gross windfall profit tax revenues into an energy trust fund.

CARRYOVER BASIS

The substitute repeals carryover basis.

SENATE ACTION

Nov. 15, 16, 19, 20, 26, 27, 28, 29, 30, and Dec. 3, 4, 5, 6, 7, 10, 11, 12, 13, 14, 15, and 17, 1979.—Considered and passed by the Senate, by rollcall vote (No. 496) of 74 yeas, 24 nays (Congressional Record S18776) after taking the following action on amendments thereto:

Amendments adopted:

Long UP amendment No. 826, treating intercity buses as energy property eligible for the additional energy percentage of 10 percent, by voice vote (Nov. 15, Congressional Record S16808);

Long UP amendment No. 827, authorizing funds for fiscal years 1980–1982 to provide grants to States to assist low- and moderate-income individuals to meet home energy costs, by voice vote (Nov. 16, Congressional Record S16838);

H.R. 3919★—Continued

AMENDMENTS—Continued

Sept. 18, 1979 **No. 5** **(441)**	(Bayh, Church, McGovern, Stewart) Establishes a procedure to grant a refund or tax credit on excise taxes paid by gasohol marketers and retailers on gasoline.
Sept. 18, 1979 **No. 6** **(442)**	(Bayh, Church, McGovern, Stewart) Would permanently exempt gasoline used to produce gasohol from the 4 cents Federal excise tax on gasoline.
Nov. 8, 1979 **No. 7** **(582)**	(Melcher, Church, McGovern) Imposes a minimum U.S. tax of 17½ percent on the net foreign source income of U.S. companies.
Nov. 8, 1979 **No. 8** **(583)**	(Melcher, Church, McGovern) Repeals the deferral of U.S. tax on the income of foreign subsidiaries of U.S. companies (as permitted under present law), and taxes profits of foreign subsidiaries currently through their U.S. parents in the same manner as profits of domestic companies.
Nov. 14, 1979 **No. 9** **(587)**	(Stone) Permits individuals to deduct separately stated State and local utility taxes on amounts paid for heating and cooling their homes, whether or not they itemize deductions on their income tax returns.
Nov. 14, 1979 **No. 10** **(588)**	(McClure, Cochran) In the nature of a substitute to title I. Levies a 90 percent tax on the income of the petroleum industry which exceeds the average rate of return on capital investment for all manufacturing corporations for that taxable year.
Nov. 14, 1979 **No. 11** **(589)**	(Bentsen, Baucus, Boren, Church, Cochran, DeConcini, Domenici, Durenberger, Ford, Laxalt, McClure, Matsunaga, Morgan, Percy, Pryor, Stone, Talmadge, Tower) Provides a tax exemption for the first $100 of interest ($200 on a joint return) earned on a savings account. The exemption would increase annually by $100 until 1985 when $500 of interest ($1,000 on a joint return) would be exempt.
Nov. 14, 1979 **No. 12** **(590)**	(Dole) Reduces the rate of tax on tier one oil from 75 percent to 60 percent.
Nov. 14, 1979 **No. 13** **(591)**	(Dole) Amends the definition of tier one oil to include oil that would be lower tier oil if the BPCL were reduced each month after December 1979 by 2 percent (instead of 1½ percent).

SENATE ACTION—Continued

Amendments adopted—Continued

Byrd of Virginia UP amendment No. 834 (in the nature of a substitute) for Long UP amendment No. 833, repealing the carryover basis of the present estate tax law, by rollcall vote (No. 418) of 81 yeas, 4 nays (Nov. 19, Congressional Record S16946);

Long UP amendment No. 833 (as amended by Byrd of Virginia UP amendment No. 834), by voice vote (Nov. 19, Congressional Record S16945);

Heinz amendment No. 653, permits an investment tax credit for equipment associated with coke and coke gas, by voice vote (Nov. 26, Congressional Record S17182);

Johnston UP amendment No. 840, requiring Congressional review of any rule, regulation or order establishing limits on the total volume of petroleum imported into the United States or any fee on such imports, by voice vote (Nov. 26, Congressional Record S17187);

Bentsen amendment No. 699 (in the nature of a substitute to Boren amendment No. 698), exempting independent producers from the first 1,000 barrels a day of oil production, by rollcall vote (No. 427), of 53 yeas, 41 nays, (Nov. 27, Congressional Record S17268);

Boren amendment No. 698 (as amended by Bentsen amendment No. 699), providing an exemption from the tax for all stripper oil, by rollcall vote (No. 428) of 53 yeas, 42 nays (Nov. 27, Congressional Record S17285);

McGovern UP amendment No. 844, reserving $1 billion for improvements in the Nation's freight and passenger railroad systems, by voice vote (Nov. 27, Congressional Record S17295);

Magnuson UP amendment No. 843, division I (printed amendment No. 706), deleting provisions providing for the refund of credit in excess of tax liability and to delete provisions relating to trust funds other than the Taxpayer Trust Fund, by rollcall vote (No. 432), of 81 yeas, 14 nays (Nov. 27, Congressional Record S17292);

Dole UP amendment No. 846, extending a 10 percent credit to equipment using petroleum coke and alternate substances derived from coal and petroleum coke as a chemical feedstock, by voice vote (Nov. 28, Congressional Record S17386);

Bradley amendment No. 714, raising the tax rate on tier 2 oil to 75 percent, by rollcall vote (No. 450), of 58 yeas, 35 nays (Dec. 4, Congressional Record S17716);

Bradley amendment No. 713 (as amended by Bradley amendment No. 714), raising the tax rate on tier 2 oil to 80 percent, by voice vote (Dec. 4, Congressional Record S17716);

Moynihan UP amendment No. 858, increasing the phaseout of the windfall profit tax to the level of $210 billion, by rollcall vote (No. 452), of 68 yeas, 26 nays (Dec. 4, Congressional Record S17721);

Byrd of West Virginia (for Hart) amendment No. 711, providing a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics, by rollcall vote (No. 462), of 82 years, 1 nay (Dec. 7, Congressional Record S18020);

Boren UP amendment No. 867, clarifying the definition of qualified fuels for the $3 production credit for synfuels from coal, by voice vote (Dec. 7, Congressional Record S18034);

Cranston UP amendment No. 868, clarifying the definition of "heavy oil," by voice vote (Dec. 7, Congressional Record S18035);

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 14, 1979 No. 14 (592)	(Stevens) Permits taxpayers using the "Last In First Out" method of inventory accounting, a reduction in taxable income if the value of the closing inventory is less than the opening inventory due to an involuntary liquidation.
Nov. 15, 1979 No. 15 (595)	(McClure. Domenici. Levin. Matsunaga) Provides a 10 percent credit (up to $1,000) of the cost of a qualified electric motor vehicle or the conversion of an internal combustion engine to the use of electrical power.
Nov. 15, 1979 No. 16 (596)	(Stone, Lugar) Same as amendment No. 587.
Nov. 15, 1979 No. 17 (597)	(Ribicoff) Prohibits royalty owners from receiving the qualified stripper exemption by narrowing the definition of eligible taxpayers to exclude the holder of any royalty or similar interest.
Nov. 15, 1979 No. 18 (598)	(Ribicoff) Decreases the amount of oil eligible for the qualified stripper exemption from 1,000 barrels per day to 100 barrels per day.
Nov. 15, 1979 No. 19 (599)	(Ribicoff) Decreases the amount of oil eligible for the qualified stripper exemption from 1,000 barrels per day to 200 barrels per day.
Nov. 15, 1979 No. 20 (600)	(Ribicoff) Decreases the amount of oil eligible for the qualified stripper exemption from 1,000 barrels per day to 300 barrels per day.
Nov. 15, 1979 No. 21 (601)	(Ribicoff) Decreases the amount of oil eligible for the qualified stripper exemption from 1,000 barrels per day to 400 barrels per day.
Nov. 15, 1979 No. 22 (602)	(Ribicoff) Decreases the amount of oil eligible for the qualified stripper exemption from 1,000 barrels per day to 500 barrels per day.
Nov. 15, 1979 No. 23 (603)	(Ribicoff) Decreases the amount of oil eligible for the qualified stripper exemption from 1,000 barrels per day to 600 barrels per day.
Nov. 15, 1979 No. 24 (604)	(Ribicoff) Decreases the amount of oil eligible for the qualified stripper exemption from 1,000 barrels per day to 700 barrels per day.
Nov. 15, 1979 No. 25 (605)	(Ribicoff) Combines amendments No. 597 and 598.
Nov. 15, 1979 No. 26 (606)	(Ribicoff) Combines amendments No. 597 and 599.
Nov. 15, 1979 No. 27 (607)	(Ribicoff) Combines amendments No. 597 and 600.

SENATE ACTION—Continued

Amendments adopted—Continued

Bumpers UP amendment No. 870, (to division I of Armstrong UP amendment No. 869), requiring the President to give notice of his intent when making any adjustment under the Emergency Petroleum Allocation Act which has the effect of significantly slowing the rate at which price controls on crude oil are being phased out, by rollcall vote (No. 464), of 42 yeas, 40 nays (Dec. 7, Congressional Record S18042);

Armstrong UP amendment No. 869, division I (as amended by Bumpers UP amendment No. 870, terminating the windfall profit tax if the President discontinues decontrol of crude oil prices or reimposes price controls on crude oil, by voice vote (Dec. 7, Congressional Record S18036);

Stevens amendment No. 733, reclassifying Cook Inlet, Alaska, oil as tier 2 oil, by rollcall vote (No. 465), 61 yeas, 19 nays (Dec. 10, Congressional Record S18109);

Packwood amendment No. 746, modifying the energy tax credit for cogeneration, by voice vote (Dec. 10, Congressional Record S18140);

Packwood amendment No. 747 modified, makes certain State alternative energy programs eligible for industrial development bond financing, by voice vote (Dec. 10, Congressional Record S18140);

Mathias amendment No. 736, qualifying a low intensity infrared radiant heating system for the residential and business energy tax credits, by voice vote (Dec. 11, Congressional Record S18208);

Levin amendment No. 719, providing an energy tax credit for the purchase of wind deflectors for commercial tractor-trailers, by voice vote (Dec. 11, Congressional Record S18226);

Byrd of West Virginia UP amendment No. 877, modified, to modified Ribicoff amendment No. 776, providing a graduated tax on certain oils, by rollcall vote (No. 482) of 78 yeas, 13 nays (Dec. 14, Congressional Record S18564);

Ribicoff amendment No. 776, modified, providing a graduated tax on certain oils, by rollcall vote (No. 483) of 52 yeas, 38 nays (Dec. 14, Congressional Record S18568);

Domenici amendment No. 760, applying the 15 percent residential energy tax credit to expenditures for airtight wood-burning stoves after July 15, 1979, by voice vote (Dec. 14, Congressional Record S18569);

Matsunaga amendment No. 819, allowing a production tax credit for qualifying processed wood fuel and solid agricultural byproducts (to Nelson amendment No. 768), by voice vote (Dec. 14, Congressional Record S18572);

Nelson amendment No. 768 (as amended by Matsunaga amendment No. 819), allowing a production tax credit for qualifying processed wood fuel, by voice vote (Dec. 14, Congressional Record S18570);

Durkin amendment No. 838, modified, extending the residential energy credits to include wood burning furnaces and boilers which are part of central heating systems, and amendment No. 850, expanding the financial assistance for lower income persons suffering increased energy costs to include the use of wood, by voice vote (Dec. 14, Congressional Record S18575);

McClure amendment No. 595, allowing a tax credit for acquiring a qualified motor vehicle or the cost of converting a vehicle powered by an internal combustion engine to electricity, by voice vote (Dec. 14, Congressional Record S18577);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 15, 1979 **No. 28** **(608)**	(Ribicoff) Combines amendments No. 597 and 601.
Nov. 15, 1979 **No. 29** **(609)**	(Ribicoff) Combines amendments 597 and 602.
Nov. 15, 1979 **No. 30** **(610)**	(Ribicoff) Combines amendments 597 and 603.
Nov. 15, 1979 **No. 31** **(611)**	(Ribicoff) Combines amendments No. 597 and 604.
Nov. 15, 1979 **No. 32** **(612)**	(Ribicoff) Provides that the portion of the windfall profits tax not required by law to be expended for a specific purpose be used for providing general tax relief (especially reducing social security taxes), balancing the Federal budget, and retiring the national debt.
Nov. 15, 1979 **No. 33** **(613)**	(Ribicoff) Requires that the portion of the windfall profits tax not required by law to be expended for a specific purpose be spent for the purposes provided for in amendment No. 612.
Nov. 15, 1979 **No. 34** **(614)**	(Ribicoff) Taxes those classifications of oil which are exempt under the committee bill at the rate of 25 percent. Namely, newly discovered oil, heavy oil, and qualified stripper oil.
Nov. 15, 1979 **No. 35** **(615)**	(Ribicoff) Same as amendment No. 614, except the rate of tax would be 20 percent.
Nov. 15, 1979 **No. 26** **(616)**	(Ribicoff) Same as amendment No. 614, except the rate of tax would be 10 percent.
Nov. 15, 1979 **No. 37** **(617)**	(Ribicoff) Same as amendment 614, except the rate of tax would be 30 percent.
Nov. 15, 1979 **No. 38** **(618)**	(Ribicoff, Bradley, Chafee, Leahy, Moynihan, Nelson, Tsongas, Weicker) Eliminates the exemption for qualified stripper oil.
Nov. 15, 1979 **No. 39** **(619)**	(Ribicoff, Bradley, Chafee, Leahy, Moynihan, Nelson, Tsongas, Weicker) Eliminates the exemption for qualified stripper oil and strike the definitions relating to qualified stripper oil and the provisions for the computation of tax for excess production of stripper oil.

SENATE ACTION—Continued

Amendments adopted—Continued

Nelson amendment No. 812, providing incentives for the development and construction of solid waste disposal facilities for the production of usable energy, by voice vote (Dec. 15, Congressional Record S18683);

Dole UP amendment No. 879, retaining the current exemption from tax for gasohol, and to provide a nonrefundable credit for certain alcohol (to Magnuson amendment No. 837), by voice vote (Dec. 15, Congressional Record S18688);

Magnuson amendment No. 837, division II of UP amendment No. 843 (modified), relating to alcohol fuels (as amended by Dole UP amendment No. 879, by voice vote (Dec. 15, Congressional Record S18686);

Packwood amendment No. 820, modifying the provisions for tax-exempt bonds for hydroelectric power generating projects, by voice vote (Dec. 15, Congressional Record S18699);

Bumpers amendment No. 1039, modified, requiring certain importers of petroleum and petroleum products to file reports with the Department of Energy, by voice vote (Dec. 15, Congressional Record S18703);

Moynihan amendment No. 723, modified, technical amendment clarifying that pumped storage hydroelectric facilities are included among hydroelectric facilities qualifying for tax-exempt industrial development bonds, by voice vote (Dec. 15, Congressional Record S18712);

Wallop amendment No. 786, limiting application of the tier 1 tax to oil benefiting from decontrol of prices, by voice vote (Dec. 15, Congressional Record S18712);

Wallop amendment No. 787, making a technical correction to the special rule for transfers of proven oil or gas properties under the net income limitation, by voice vote (Dec. 15, Congressional Record S18713);

Wallop amendment No. 788, conforming the method of adjusting tier I and tier II base prices under the windfall profits tax on the method of adjusting lower and upper tier ceiling prices under Department of Energy regulations by voice vote (Dec. 15, Congressional Record S18713);

Durenberger amendment No. 751, concerning treatment of State and local obligations funding certain hydroelectric power generating and cogeneration projects, by voice vote (Dec. 15, Congressional Record S18720);

Jackson UP amendment No. 880, striking the provisions which override the Natural Gas Policy Act of 1978 (to Baucus amendment No. 767), by voice vote (Dec. 15, Congressional Record S18727);

Glenn UP amendment No. 881, determining the credit for production of unconventional gas based upon a reference price related to gas prices rather than oil prices (to Baucus amendment No. 767), by voice vote (Dec. 15, Congressional Record S18732);

Long UP amendment No. 883, technical amendments, by voice vote (Dec. 15, Congressional Record S18732);

Baucus amendment No. 767, permitting gas produced from tight sand formations to be treated as a qualified fuel for purposes of the credit for production of fuels from nonconventional sources (as amended by Jackson and Glenn), by voice vote (Dec. 15, Congressional Record S18724);

Stevens amendment No. 592, modified, relating to the involuntary liquidation of LIFO inventories, by voice vote (Dec. 17, Congressional Record S18778);

Glenn amendment No. 1042, modified, providing for an annual review of energy research and development programs within the Department of Energy, by voice vote (Dec. 17, Congressional Record S18786);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 15, 1979 **No. 40** **(620)**	(Dole, Baker, Danforth, Javits) Excludes from gross income, up to $100 of interest earned by an individual from a bank or savings institution. In addition, interest earned in excess of $100 (and up to $500) may also be excluded from gross income if the interest is promptly reinvested in some form of savings account and at the end of the taxable year the total savings of the individual are more than at the beginning of the year.
Nov. 15, 1979 **No. 41** **(621)**	(Bumpers, Biden, Eagleton, Kennedy, Leahy, Metzenbaum, Nelson, Riegle) Substitutes the House bill for that portion of the bill dealing with the windfall profits tax. Would apply a 60-percent tax rate to tier one instead of a 75-percent and would include high water-cut oil in tier one rather than tier two. Alaskan oil would constitute a separate tier at a 50-percent rate and a $7.50 base price. Newly discovered oil would be taxed to the extent the selling price exceeds $17 adjusted for inflation. Incremental tertiary oil would be taxed in the same manner as newly discovered oil. Heavy oil would not be exempt from tax. All stripper oil would be taxed in tier 3. No exemption is provided for oil production owned or received by Indians nor an exemption for oil owned by medical and educational charities. Tier 3 tax would be a permanent tax but the tax on newly discovered oil and incremental tertiary oil would require that the Secretary of the Treasury reserve one-half of the amounts attributable to the windfall profits tax until the earlier of September 30, 1980, or until Congress authorizes and appropriates funds to relieve taxpayers from higher energy costs and social security taxes.
Nov. 15, 1979 **No. 42** **(622)**	(Pressler) Combines amendment Nos. 623, 624, and 625.
Nov. 15, 1979 **No. 43** **(623)**	(Pressler) Reduces the amount of windfall profits tax imposed by 1 percentage point for each percentage point by which a taxpayer's production of domestic crude oil exceeds 50-percent of the taxpayer's total production of crude oil.
Nov. 15, 1979 **No. 44** **(624)**	(Pressler) Provides for an investment tax credit of 15-percent for oil and natural gas exploration, development, and production property.
Nov. 15, 1979 **No. 45** **(625)**	(Pressler) Requires that only the straight line method of depreciation be used with respect to property used for the exploration, development or production of oil or natural gas deposits located outside of the United States and the northern portion of the Western Hemisphere.

SENATE ACTION—Continued

Amendments adopted—Continued

McClure amendment No. 865, modified, relating to the production of alcohol and its potential as a substitute fuel or the blending of such with petroleum as an extender, by rollcall vote (No. 489) of 74 yeas, 16 nays (Dec. 17, Congressional Record S18781);

Hart amendment No. 1589, modified, adjusting the $23.50 phaseout factor by the implicit GNP deflator for nonresidential investment in structures and to use the average refiner acquisition cost of all, rather than just imported, crude oil as the reference price, and to permit expanded use of the existing energy investment credit with respect to investment in certain pioneering synthetic fuel production facilities, by voice vote (Dec. 17, Congressional Record S18806);

Bradley amendment No. 832, permitting oil cogeneration if, one, there is a 30 percent savings in energy, and two, if the facility qualifies under sec. 103 of the act as a major fuel-burning installation, by voice vote (Dec. 17, Congressional Record S18812);

Bentsen amendment No. 1444, in the nature of a substitute for Bentsen amendment No. 791, exempting a portion of interest income from taxation, by rollcall vote (No. 493) of 94 yeas, 4 nays, Dec. 17, Congressional Record S18812), motion to table rejected by rollcall vote (No. 492) of 41 yeas, 57 nays (Dec. 17, Congressional Record S18812);

Bentsen amendment No. 791, modified, as amended by Bentsen amendment No. 1444, in the nature of a substitute, by voice vote (Dec. 17, Congressional Record S18812);

McClure amendment No. 866, modified, providing reference to oceanic and terrestrial crops that are allowed certain biomass treatment which includes byproducts and residues of both oceanic and terrestrial crops, by voice vote (Dec. 17, Congressional Record S18836);

Randolph amendment No. 796, excluding front end tertiary oil in certain cases, by voice vote (Dec. 17, Congressional Reecord S18841);

Cranston amendment No. 1320, modified, providing a procedure to make items eligible for the residential energy credit (amended by Cranston UP amendment No. 886, relating to qualifying certain property for energy credits, by voice vote (Dec. 17, Congressional Record S18842);

Heflin amendment No. 1318, recognizing future correction in the marginal property regulation for properties 10,000 feet or more in depth, by voice vote (Dec. 17, Congressional Record S18843);

Long amendment No. 1593, exempting for interests of the United States, if an economic interest in crude oil is held by the United States, then no tax shall be imposed by sec. 4986 with respect to crude oil properly allocable to such interest, by voice vote (Dec. 17, Congressional Record S18844);

Gravel amendment No. 805, clarifying taxation of Alaska Natives under the windfall profits tax, by voice vote (Dec. 17, Congressional Record S18844); and

Long UP amendment No. 887, of a technical nature, by voice vote (Dec. 17, Congressional Record S18857);

Amendments rejected:

Boren UP amendment No. 828, reducing from 60 percent to 50 percent the amount of tax imposed on the windfall profit from any barrel of taxable crude oil, by rollcall vote (No. 415) of 32 yeas, 53 nays (Nov. 16, Congressional Record S16847);

Dole amendment No. 590, reducing the tax on tier I oil to 60 percent, by rollcall vote (No. 419) of 32 yeas, 58 nays (Nov. 19, Congressional Record S16968);

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 16, 1979 **No. 46** **(627)**	(Dole, Durkin) Prevents the Internal Revenue Service from issuing regulations and rulings on the employment status of individuals as employees or independent contractors until January 1, 1981 rather than January 1, 1980.
Nov. 16, 1979 **No. 47** **(628)**	(Dole) Provides a tax credit for amounts expended in exploration for, and development of, oil and gas through, for example, intangible drilling and development costs; geological and geophysical arts; costs for construction, erection and reconstruction of depreciable assets used for development of oil; expenditures for lease equipment; and costs for drilling and equipping of wells. This credit would be reduced by certain averaged expenditures for the development and production of oil and gas.
Nov. 16, 1979 **No. 48** **(629)**	(Dole) Permits the Small Business Administration to guarantee loans to small business concerns which are in the business of selling fuel oil on a retail basis. The purpose of the loans would be to enable businesses to maintain necessary inventories of heating oil.
Nov. 16, 1979 **No. 49** **(630)**	(Eagleton) Provides a tax exemption for interest earned on a savings account. The exemption would apply to so much of the interest which, when added to all dividends received by the taxpayer in the taxable year, does not exceed $500 ($1,000 in the case of a joint return).
Nov. 16, 1979 **No. 50** **(631)**	(Bradley, Biden, Chafee, Durenberger, Ford, Hart, Leahy, McGovern, Moynihan, Nelson, Packwood, Ribicoff, Roth, Tsongas, Weicker) Increases the tax rate on tier two oil from 60 percent to 75 percent.
Nov. 16, 1979 **No. 51** **(632)**	(Helms, Dole, Ford, Garn, Hatch, Humphrey, Melcher, Morgan, Riegle, Schmitt, Stevens, Stone, Tower) Reinstates the nonbusiness deduction for State and local taxes on gasoline and other motor fuels.
Nov. 16, 1979 **No. 52** **(633)**	(Tower) Reduces the tax rate on tier 1, tier 2, and tier 3 oil to 50 percent.
Nov. 16, 1979 **No. 53** **(634)**	(Tower) Strikes marginal oil from the definition of tier 2 oil. Marginal oil would mean crude oil which is removed from marginal property as such term is defined by the June 1979 energy regulations.
Nov. 16, 1979 **No. 54** **(635)**	(Tower) Same as amendment No. 590.

SENATE ACTION—Continued

Amendments rejected—Continued

Bumpers amendment No. 621, substituting the House-passed version of the windfall profit tax for the reported version, and to provide that one-half of the additional revenue raised by the House version be reserved for certain uses, by voice vote (Nov. 26, Congressional Record S17167), motion to table agreed to by rollcall vote (No. 425) of 50 yeas, 32 nays. Long amendment No. 688 to Bumpers amendment No. 621 was carried therewith (Nov. 26, Congressional Record S17167);

Boren UP amendment No. 841, providing an exemption from the tax for all stripper oil, by rollcall vote (No. 426) of 32 yeas, 52 nays (Nov. 26, Congressional Record S17189);

McGovern amendment No. 669, reserving $10 billion for improvements in the Nation's freight and passenger railroad systems, by voice vote, motion to table agreed to by rollcall vote (No. 429) of 54 yeas, 41 nays (Nov. 27, Congressional Record S17285);

Javits amendment No. 680, modified, providing incentives to U.S. oil producers for international exploration, by rollcall vote (No. 433) of 19 yeas, 79 nays (Nov. 28, Congressional Record S17388);

Bradley UP amendment No. 847, raising the tax rate on tier II oil to 80 percent, by voice vote (Nov. 28, Congressional Record S17388);

Metzenbaum UP amendment No. 857, striking out the provisions phasing out the windfall profit tax, by rollcall vote (No. 451) of 39 yeas, 54 nays (Dec. 4, Congressional Record S17716);

Leahy amendment No. 739, providing that, except in the case of heavy oil, percentage depletion with respect to a property shall be determined without regard to the windfall profit on oil from the property, treating exempt oil as if it were tier III oil, and without regard to the windfall profit tax on that windfall profit, by voice vote, motion to table agreed to by rollcall vote (No. 454) of 57 yeas, 37 nays (Dec. 5, Congressional Record S17814);

Armstrong amendment No. 695, providing cost-of-living adjustments in the individual income tax rates and in the amount of personal exemptions, by rollcall vote (No. 457) of 41 yeas, 47 nays, agreed to a motion to table a motion to reconsider this amendment, by rollcall vote (No. 458) of 49 yeas, 38 nays (Dec. 6, Congressional Record S17915);

Weicker amendment No. 701, adding a new title establishing a mandatory conservation program to reduce consumption of petroleum products by no less than 5 percent, by rollcall vote (No. 459), of 26 yeas, 60 nays (Dec. 6, Congressional Record S17933);

Bellmon amendment No. 692, modified, providing a credit against the tax based upon increased production, by voice vote, motion to table agreed to by rollcall vote (No. 460) of 50 yeas, 35 nays (Dec. 6, Congressional Record S17945);

Helms amendment No. 632, reinstating the nonbusiness deduction for State and local taxes on gasoline and other motor fuels, by voice vote (Dec. 6, Congressional Record S17958);

McClure amendment No. 588, modified, in the nature of a substitute for title I, levying a 90 percent tax on the income of the petroleum industry which exceeds the average rate of return on capital investment for all manufacturing corporations for that taxable year, by rollcall vote (No. 466) of 29 yeas, 56 nays (Dec. 10, Congressional Record S18113);

Stevens amendment No. 712, modified, creating exploration, development, and production incentives by allowing a tax credit for windfall profit taxes expended on qualified oil and gas development costs in Alaska, by rollcall vote (No. 468) of 31 yeas, 51 nays (Dec. 10, Congressional Record S18125);

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 16, 1979 **No. 55** **(636)**	(Tower) Provides that through October 1986 the base price of tier 2 oil is $14.34 per barrel instead of the ceiling price (as of May 1979) for such oil under the March 1979 energy regulations.
Nov. 16, 1979 **No. 56** **(637)**	(Tower) Increases the portion of taxable crude oil eligible for the phaseout exemption by raising the multiplier from 3 percent to 5 percent.
Nov. 16, 1979 **No. 57** **(638)**	(Tower) Increases the portion of taxable crude oil eligible for the phaseout exemption by raising the multiplier from 3 percent to 4 percent.
Nov. 16, 1979 **No. 58** **(639)**	(Tower) Provides that the base price of tier 1 oil is $9.00 per barrel instead of the lower tier ceiling price (as of May 1979) for such oil under the March 1979 energy regulations.
Nov. 16, 1979 **No. 59** **(640)**	(Tower) Same as amendment No. 591.
Nov. 16, 1979 **No. 60** **(641)**	(Tower) Strike high watercut oil from the definition of tier 2 oil.
Nov. 16, 1979 **No. 61** **(642)**	(Tower) Provides tax credit for qualified investments for drilling expenses (such as intangible drilling and development costs, geological and geophysical costs, and lease acquisition costs) for nonproductive exploratory oil and gas wells.
Nov. 16, 1979 **No. 62** **(643)**	(Bentsen, Baucus, Boren, Church, Cochran, Cohen, Cranston, DeConcini, Domenici, Durenberger, Durkin, Ford, Hollings, Huddleston, Humphrey, Laxalt, Matsunaga, Morgan, McClure, Percy, Pryor, Riegle, Stafford, Stewart, Stone, Talmadge, Tower) Same as amendment No. 589.
Nov. 19, 1979 **No. 63** **(649)**	(Moynihan, Bradley, Nelson, Ribicoff, Stone, Tsongas, Weicker) Eliminates the phaseout of the windfall profit tax.
Nov. 19, 1979 **No. 64** **(650)**	(Moynihan, Bradley, Nelson, Ribicoff, Stone, Tsongas, Weicker) Same as amendment No. 649.
Nov. 19, 1979 **No. 65** **(651)**	(Bentsen) Permits royalty owners to qualify for the independent stripper oil production exemption. There would be an allocation of the exemption where the interest is owned by related groups or partnerships.
Nov. 19, 1979 **No. 66** **(652)**	(Bentsen) Provides for the exemption of up to 1,000 barrels per day of all independent oil production (not just stripper oil). The exemption would extend to royalty owners and partnerships.

SENATE ACTION—Continued

***Amendments rejected*—Continued**

Danforth amendment No. 816, eliminating the exemption for State or local governments, by voice vote, motion to table agreed to by rollcall vote (No. 485) of 65 yeas, 28 nays (Dec. 15, Congressional Record S18651); and

Percy amendment No. 798, modified, providing a 20 percent energy investment credit for certain coal-fueled boilers and related equipment, by rollcall vote (No. 488) of 42 yeas, 49 nays, motion to table this amendment was rejected, by rollcall vote (No. 487) of 45 yeas, 47 nays (Dec. 15, Congressional Record S18704).

Motions:

Senate agreed to table the motion made pursuant to sec. 904(b) of the Budget Act to waive provisions of titles 3 and 4 of that act with respect to the pending amendment, by rollcall vote (No. 455) of 49 yeas, 44 nays (Dec. 5, Congressional Record S17839);

Chair sustained a point of order, relating to Roth amendment No. 738, limiting the total tax revenues to certain percentages of the gross national product, that subject to sec. 306 of the Budget Act, the amendment contained matters within the jurisdiction of the Budget Committee (Dec. 5, Congressional Record S17814);

Senate agreed to table the motion to reconsider the Helms amendment No. 632, reinstating the nonbusiness deduction for State and local taxes on gasoline and other motor fuels, by voice vote (Dec 7, Congressional Record S18039);

Chair sustained a point of order, relating to Roth UP amendment No. 873, limiting total budget outlays to certain percentages of the gross national product, that subject to sec. 306 of the Budget Act, the amendment contained matters within the jurisdiction of the Budget Committee (Dec. 10, Congressional Record S18127);

Senate agreed to table the motion made pursuant to sec. 904(b) of the Budget Act to waive provisions of title 3 and 4 of that act with respect to the Roth amendment, by rollcall vote (No. 467) of 43 yeas, 40 nays (Dec. 10, Congressional Record S18136);

Senate failed to agree to a motion to table Ribicoff amendment No. 776, providing a graduated tax on certain oil, by rollcall vote (No. 471) of 44 yeas, 53 nays (Dec. 12, Congressional Record S18290); and

Senate sustained ruling of the Chair that the Tower amendment No. 829, providing for the granting of adjustments in cases of special hardship, inequity or unfair distribution of burdens, was not germane, by voice vote, Senate sustained the ruling of the Chair that the Bumpers amendment No. 1038, to provide a tax credit for converting one's automobile to alcohol fuel, was not germane, by rollcall vote (No. 495) of 69 yeas, 26 nays (Dec. 17, Congressional Record S18836).

CONFERENCE ACTION

Dec. 17, 1979.—Senate insisted on its amendments and requested a conference with the House, and named the following conferees. Messrs. Long, Talmadge, Byrd of Virginia, Nelson, Gravel, Bentsen, Moynihan, Dole, Packwood, Roth, and Danforth.

Dec. 18, 1979.—House agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Rostenkowski, Vanik, Corman, Gibbons, Pickle, Rangel, Cotter, Stark, Jones, Conable, Duncan, Archer, Vander Jagt, and Moore.

Dec. 19–21, 1979, and Jan. 17–18, 21–25, Feb. 6–7, 19 and 21, 1980.—Conferees met.

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 19, 1979 **No. 67** **(653)**	(Heinz, Bayh, Byrd of West Virginia, Eagleton, Ford, Glenn, Huddleston, Randolph, Schweiker, Stewart, Warner) Permits an investment tax credit for equipment associated with coke and coke gas, thereby treating such equipment in the same manner as other alternative energy property.
Nov. 19, 1979 **No. 68** **(654)**	(Nelson) Provides a 10 percent nonrefundable tax credit through 1990 for property used in generating electricity through small scale hydroelectric facilities.
Nov. 19, 1979 **No. 69** **(655)**	(Nelson) Eliminates the proposed exemption from Federal income tax for interest on State and local bonds issued to finance solid waste disposal facilities owned and operated by or on behalf of a State or local government and from which all the electric energy and steam produced by the facility is sold to a governmental unit and is not resold.
Nov. 19, 1979 **No. 70** **(656)**	(Nelson) Defers the effective date for the issuance of energy-related tax-exempt bonds from October 1979 to December 31, 1980.
Nov. 19, 1979 **No. 71** **(657)**	(Nelson) Provides that interest on bonds issued to finance solid waste disposal facilities which convert material, including refuse-derived fuel, or heat recovered from solid waste into steam would be exempt from Federal income tax. In addition, interest on industrial development bonds used to finance small hydroelectric facilities at existing or new dam sites would be exempt from Federal income tax.
Nov. 19, 1979 **No. 72** **(658)**	(Nelson) Same as amendment No. 657, except that it would apply only to obligations issued after December 31, 1980.
Nov. 19, 1979 **No. 73** **(659)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Imposes the windfall profit tax on "newly discovered oil". The base price for "newly discovered oil" would be $28 per barrel. The windfall profit tax rate on any amount realized over $28 would be 50 percent.
Nov. 19, 1979 **No. 74** **(660)**	(Nelson, Leahy, McGovern, Tsongas, Weicker). Same as amendment No. 659, except the base price for "newly discovered oil" would be $26 per barrel. The windfall profit tax rate on any amount realized over $26 would be 60 percent. "Newly discovered oil" removed from the property after December 31, 1990 would be exempt from the windfall profit tax.
Nov. 19, 1979 **No. 75** **(661)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Same as amendment No. 659, except the base price for "newly discovered oil" would be $26 per barrel.

CONFERENCE ACTION—Continued

Mar. 7, 1980.—Conference report filed in the House **(H. Rept. 96–817)** with the conferees having taken the following action:

WINDFALL PROFIT TAX

The windfall profit tax is a temporary excise, or severance, tax applying to domestically produced crude oil. All taxable oil is classified into one of several tiers. The structure of the tax is essentially the same for all tiers: the tax equals the tax rate times the taxable windfall profit, which equals the selling price of the oil minus an adjusted base price and minus a deduction for State severance taxes on the windfall profit. The tiers differ in the tax rate which is applied, in the adjusted base price which is used, and in some other respects. The principal change is to provide a precise formula which producers will use to determine their base prices for specific properties until a permanent base price formula is published in Treasury regulations. Also, the standards to be used by the Treasury in these regulations are clarified. Certain kinds of producers are either entirely exempt from the tax, or eligible for reduced tax rates, on part or all of their production.

TIER ONE OIL

The conference agreement combines tiers one and two into a new, expanded tier one of the tax. The merged tier one includes essentially all of the oil taxed in either tier one or tier two of the Senate amendment. More precisely, tier one includes all taxable oil except oil specifically included in a higher tier; i.e., stripper oil, oil from a National Petroleum Reserve, newly discovered oil, heavy oil and incremental tertiary oil. The merger of tiers one and two in the conference agreement eliminates about one-half the complexity of the House and Senate versions of the tax.

The tax rate on the new tier one in the conference agreement is 70 percent. (However, independent producers are given a special 50-percent rate, described in item 25 below, on up to 1,000 barrels a day.) The tier one base price on a property is the May 1979 upper tier ceiling price for the property reduced by 21 cents. The conference agreement follows the Senate amendment in not phasing out this tier between 1986 and 1990.

Although the conferees have eliminated special tax treatment for high water-cut crude oil through the merger of tier one and tier two, the conferees reemphasize the important contribution of high water-cut crude oil to our domestic supplies.

The conferees want to make clear that consideration by the Department of Energy, through rule-making or otherwise, of special price treatment for this important category of oil is deemed appropriate. The conferees were satisfied that the mechanism in the Senate bill requiring the taxpayer's affirmative qualification is administratively workable and could, therefore, be utilized by the Department of Energy.

FRONT-END TERTIARY OIL

Oil that DOE deregulates as front-end tertiary oil is generally exempt from the windfall profit tax if the project is controlled by producers who were independent producers (as defined for purposes of reduced windfall profit tax rates) for the fourth quarter of 1979. For these projects, all of the front end-tertiary oil deregulated in connection with the project (including any produced by a major company) is exempt with two exceptions. First, oil which could have been released from crude oil price controls under any

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 19, 1979 **No. 76** **(662)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Same as amendment No. 659, except the windfall profit tax rate would be 60 percent.
Nov. 19, 1979 **No. 77** **(663)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Same as amendment No. 659 except the base price for "newly discovered oil" would be $26 per barrel and the windfall profit tax rate would be 60 percent.
Nov. 19, 1979 **No. 78** **(664)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Same as amendment No. 659 except the base price for "newly discovered oil" would be $23.50 per barrel. The windfall profit tax rate would be 50 percent on the first $2.50 of windfall profit and 60 percent on any excess. The State severance tax adjustment would apply to the base price plus $2.50.
Nov. 19, 1979 **No. 79** **(665)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Same as amendment No. 660 except the windfall profit tax rate would be 50 percent.
Nov. 19, 1979 **No. 80** **(666)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Same as amendment No. 659 except the base price for "newly discovered oil" would be $20 per barrel. The windfall profit tax rate would be 50 percent on the first $5.00 of windfall profit and 60 percent on any excess. The State severance tax adjustment would apply to the base price plus $5.00.
Nov. 19, 1979 **No. 81** **(667)**	(Nelson, Leahy, McGovern, Tsongas, Weicker) Same as amendment No. 659 except the base price for "newly discovered oil" would be $17 per barrel. The windfall profit tax rate would be 50 percent on the first $9.00 of windfall profit and 60 percent on any excess. The State severance tax adjustment would apply to the base price plus $9.00.
Nov. 19, 1979 **No. 82** **(668)**	(McGovern, Baucus, Culver, Durkin, Heinz, Magnuson, Melcher) Requires the Secretary of the Treasury to reserve $10 billion of receipts from the windfall profit tax to be used as follows: a) $6 billion for freight railroad rehabilitation and acquisition financing; b) $600 million to be used for State rail freight assistance programs; and c) $3.4 billion to be used for passenger rail rehabilitation.
Nov. 19, 1979 **No. 83** **(669)**	(McGovern, Baucus, Culver, Durkin, Heinz, Melcher) Same as amendment No. 668.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

FRONT-END TERTIARY OIL—continued

other part of the DOE pricing regulations cannot qualify for this exemption. Second, oil deregulated to finance prepaid expenses cannot qualify.

If the tertiary project for which front-end oil is being deregulated is controlled by major oil companies, all front-end tertiary oil related to that project is subject to tax (including any produced by an independent producer). However, a tax refund is available for windfall profit taxes paid on the front-end tertiary oil to the extent that qualifying recoupable tertiary recovery expenditures for the project under the DOE regulations exceed the amount actually recouped under the front-end financing program. As with projects controlled by independent producers, prepaid expenses cannot qualify for the refund, nor can oil which could have been deregulated under any other price control provision.

This provision applies only to front-end tertiary oil deregulated under the August 1979 energy pricing regulations as those regulations took effect on October 1, 1979, except for changes in those regulations designed specifically to take into account the windfall profit tax itself.

A tertiary project is considered controlled by a major oil company if more than 50 percent of the operating mineral interest in the property (or portion thereof) on which the project is being undertaken was owned, directly or indirectly, by or for major oil companies on January 1, 1980. Ownership of the front-end tertiary oil itself is irrelevant for this purpose. A major oil company is any producer who is defined as being ineligible for percentage depletion on oil and gas income because it is a retailer or refiner of oil or gas.

The conference agreement does not allow the front-end tertiary exemption or refund for front-end tertiary oil deregulated by DOE to finance tertiary expenditures attributable to periods after September 30, 1981 (prepaid expenses). For this purpose, fuel or tertiary injectants are attributable to periods prior to October 1, 1981, if used or injected before that date. Other items are treated as attributable to periods before October 1, 1981, to the extent that income tax deductions for the item (including depreciation in respect of the item) are properly allocable to periods before October 1, 1981. Therefore, expenses paid outside the normal course of business for items which ordinarily would not be taken into account prior to October 1, 1981, are not allowed expenses for purposes of the windfall profit tax; that is, front-end tertiary oil deregulated to finance those expenses is not exempt or eligible for the refund.

However, some pre-October 1, 1981, expenditures may constitute "allowed expenses," even though they represent items completed, placed in service, or used after that date, to the extent that income tax deductions (including depreciation) are properly allocable to the item for periods before October 1, 1981. Such a determination depends upon the circumstances involved, and must be made on a case-by-case basis. For example, an expenditure could be treated as an "allowed expense" if its disbursement is in the ordinary course of business and is for a service which reasonably could be expected to be performed prior to October 1, 1981. This reasonable expectation requirement could be satisfied if such a service would have been completed prior to October 1, 1981, but for the occurrence of an event beyond the producer's control, e.g., an act of God, a severe mechanical breakdown, or an injunction. An act of God could include a strike, and injunctions could include restraining orders.

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 19, 1979 No. 84 (670)	(Eagleton) Same as amendment No. 630.
Nov. 19, 1979 No. 85 (671)	(Durenberger) Provides that metallized film which is applied to a window or door qualifies for the residential energy credit.
Nov. 19, 1979 No. 86 (672)	(Tower) Provides that if an extension of time to pay income taxes is granted because of a disaster that would warrant assistance under the Disaster Relief Act of 1974, then, interest on such taxes would be waived for the period of the extension.
Nov. 20, 1979 No. 87 (674)	(Tower) Provides that oil produced from marginal properties would be taxed in tier 3 (rather than tier 2).
Nov. 20, 1979 No. 88 (675)	(Tower) Provides that oil produced from marginal properties would be exempt from the windfall profits tax (rather than taxed in tier 2).
Nov. 20, 1979 No. 89 (676)	(Tower) Provides that oil produced from stripper property, as defined in the June 1979 energy regulations, would be exempt from the windfall profits tax.
Nov. 20, 1979 No. 90 (677)	(Tower) Exempts high water-cut oil from the windfall profits tax (rather than taxed in tier 2).
Nov. 20, 1979 No. 91 (678)	(Tower) Exempts from the windfall profits tax any royalty interest held by any person.
Nov. 20, 1979 No. 92 (679)	(Tower) Provides an accelerated method of depreciation and useful lives which are generally substantially shorter than present useful lives for most eligible depreciable real and personal property.
Nov. 20, 1979 No. 93 (680)	(Javits, Bradley, Kennedy, Percy) Provides incentives for oil companies to explore and develop oil in non-OPEC countries through the use of loan guarantees, political risk insurance, "dry-hole" insurance, and price support policies.
Nov. 20, 1979 No. 94 (681)	(Wallop) Provides a refundable investment tax credit for industrial conservation projects which: (a) modifies or replaces all or part of an existing domestic productive facility; (b) result in the utilization of less energy per units of production and; (c) do not increase the amount of oil and gas conserved per unit of production.
Nov. 20, 1979 No. 95 (682)	(Percy) Reserves $1.9 billion over 5 years, in revenues from the windfall profits tax for distribution to the States for use on energy-conserving transportation projects.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

FRONT-END TERTIARY OIL—continued

In the case of producers of front-end tertiary oil deregulated for projects controlled by major oil companies, producers are entitled to a refund of windfall profit tax previously paid on the front-end tertiary oil equal to the difference between the amount of qualifying expenses actually incurred and the amount of those expenses recouped by the release of controlled oil to the market price. Refunds would be available after September 30, 1981, for the entire period March 1, 1980, to September 30, 1981. As an alternative to obtaining a tax refund, these producers may adjust their tax withholding for taxable periods after September 30, 1981, in a manner prescribed by regulations.

OIL TAXED IN TIER TWO

Tier three is renumbered as tier two because of the merger of tiers one and two. Tier two includes stripper oil and oil produced on a National Petroleum Reserve in which the United States has an economic interest.

COMPUTATION OF TIER TWO TAX

The conference agreement has a 60-percent rate for tier two oil and a base price of $15.20, adjusted for grade, quality and location. (However independent producers are given a special 30-percent rate, as described in item 25 below, on up to 1,000 barrels a day.) The base price is adjusted for inflation after June 30, 1979.

The conference agreement uses a somewhat different formula for determining the specific tier two base price for a particular property than does either the House or Senate bill. The precise base price for a particular property is to be determined under regulations issued by the Treasury.

Under the interim rule, the tier two base price on any property is the highest posted price for December 31, 1979, for uncontrolled oil of the same grade, quality and field multiplied by the fraction 15.20/35.00. If there was no December posting for such oil, the producer is to use the December 1979 posting for oil of the same grade and quality in the nearest domestic oil field for which prices for oil of that grade and quality were posted for December 1979. No postings made after January 14, 1980, are to be taken into account. This cut-off prevents purchasers from raising base prices artificially by increasing posted prices retroactively for December. This formula is intended to achieve an array of base prices such that oil of national average grade, quality and location (excluding North Slope Alaskan oil, whose wellhead price is affected by the extraordinary transportation costs) would have a base price of $15.20 and oil of above- or below-average grade, quality and location will have a proportionately higher or lower base price. The data on December 1979 prices for uncontrolled oil posted as of January 14, 1980, suggest that 35 is the proper denominator in the fraction to achieve this result.

To ensure that this formula does not unduly penalize producers in fields where December 1979 posted prices are unusually low, there is a minimum tier two base price equal to the property's May 1979 upper tier ceiling price plus $1.00. Without this minimum base price, some properties would have had a tier two base price less than their May 1979 upper tier ceiling price.

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 20, 1979 **No. 96** **(683)**	(Percy) Same as amendment No. 682, except this would authorize an appropriation of $1.9 billion over 5 years from the Transportation Trust Fund for distribution to the States for use on energy-conserving transportation projects.
Nov. 20, 1979 **No. 97** **(684)**	(Nelson) Creates another category of oil for purposes of the windfall profits tax. "Qualified newly discovered oil," would be defined as the first 500 barrels per day of newly discovered oil that is produced by an independent producer. This category would have a base price of $26 per barrel. (All other newly discovered oil under amendment No. 621 would have a base price of $17 per barrel).
Nov. 20, 1979 **No. 98** **(685)**	(Nelson) Provides that interest on bonds issued to finance solid waste disposal facilities which convert material, including refuse derived fuel, or heat recovered from solid waste into steam would be exempt from Federal income tax and provides that interest on bonds used to finance certain hydroelectric generating facilities would be exempt from Federal income tax.
Nov. 20, 1979 **No. 99** **(686)**	(Nelson) Same as amendment No. 685, except that it would apply to bonds issued for solid waste disposal facilities issued after October 18, 1979 and to bonds issued for certain hydroelectric generating facilities after October 24, 1979.
Nov. 20, 1979 **No. 100** **(687)**	(Nelson) Deletes the requirement that electrical energy or steam produced by qualified solid waste disposal facilities be sold to a governmental unit and not be resold in order for interest on bonds issued to finance such facilities to be exempt from Federal income tax.
Nov. 20, 1979 **No. 101** **(688)**	(Long) Phases out the windfall profits tax after the net revenues received by the Treasury total $249.1 billion. The tax would be entirely phased out 34 months after the $249.1 billion level is reached.
Nov. 26, 1979 **No. 102** **(690)**	(Johnston) Prohibits the President from establishing limits, fees, duties, or tariffs on imported crude oil, imported residual fuel oil, or refined petroleum products which are imported prior to congressional review.
Nov. 26, 1979 **No. 103** **(691)**	(Bellmon) Eliminates the requirement that alcohol fuels must be mixed with gasoline in order to be eligible for the alcohol fuel credit contained in the bill. Would also expand the definition of alcohol fuel to include methanol or ethanol used straight as well as any mixture of alcohol with petroleum products, coal products or special fuels.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

COMPUTATION OF TIER TWO TAX—continued

For a posted price to qualify for use in determining a producer's base price, the price has to be published in writing by a purchaser of a substantial volume of crude oil in the field. A posted price does not, for example, include a price offered by a purchaser who simply offers to buy oil at a figure (say) $1 higher than whatever prices are posted by the purchasers who are purchasing most of the oil in a particular oil field.

The Treasury regulations prescribing the permanent method of determining tier two base prices must estimate the price at which oil from a particular property would have sold in December 1979 if all domestic oil had been uncontrolled and the average price for domestic crude oil, other than North Slope Alaskan oil, had been $15.20. Thus, if oil from a particular property typically sells for 80 percent of the price of oil of national average grade, quality and location, based on market price differentials prevailing in December 1979, its tier two base price should generally be 80 percent of $15.20, or $12.16.

The conferees did not simply adopt the interim rule as the permanent rule because the interim rule may not lead to a situation in which the tier two base price for oil of national average grade, quality and location equals $15.20 and because the interim rule may not be equitable for all categories of oil. The $35 price used in the denominator is based on preliminary data for prices for December 1979 posted as of January 15, 1980, and better data available later in 1980 will permit the Secretary to make a better estimate. The Secretary may want to take into account the increase in December postings which occurred in late January and February, although this may require raising the denominator above $35. Also, the Secretary may determine, after analyzing the data, that a formula based on actual selling prices, not posted prices, would be more accurate.

The conferees are aware that the interim rule may lead to inequities in the case of oil produced in California and certain other areas because its December 1979 price was much lower, relative to the national average, than it had been in prior years and is likely to be in the future. That is why the conferees included the minimum interim base price. The guidelines in the conference agreement give the Secretary enough flexibility to devise a permanent solution to this problem.

The interim rule applies until October 1980 or whatever earlier date is provided by Treasury regulations effective before that earlier date. It is intended that the Secretary publish the permanent rule and make it effective as quickly as possible.

COMPUTATION OF TIER THREE TAX

Newly discovered oil, incremental tertiary oil, and heavy oil comprise tier three. The tax rate is 30 percent with a severance tax deduction. The base price is $16.55, adjusted for grade, quality and location. Specifically, the tier three base price on a particular property is to be determined exactly like the tier two base price, as described above in item 4, except that "$16.55" is to be substituted for "$15.20" in the formulas. Also, the minimum tier three base price under the interim rule is to be the May 1979 upper tier ceiling price plus $2. The inflation adjustment is for inflation after June 1979 plus the 2-percent "kicker."

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 26, 1979 **No. 104** **(692)**	(Bellmon, Armstrong, Goldwater, Lugar) Provides for a credit against the windfall profit tax for increased production of oil. The credit would be up to 75 percent of the tax imposed for an increase of 3 percent in oil production. Any unused credit could be carried back and carried forward and applied to other taxable periods.
Nov. 26, 1979 **No. 105** **(693)**	(Bellmon) Requires the payor of interest and dividends on savings accounts, stocks and bonds etc. to withhold 15 percent of the amount paid for Federal income tax purposes. The amount withheld would be a credit against the tax liability of the taxpayer.
Nov. 26, 1979 **No. 106** **(694)**	(Percy) Same as amendment No. 683, except the funds would not be appropriated from the Transportation Trust Fund. Instead, the general funds raised by the windfall profits tax would be used.
Nov. 26, 1979 **No. 107** **(695)**	(Dole, Armstrong) Indexes individual income tax brackets by the cost-of-living adjustment for each year. The tax rates would remain the same. The cost-of-living adjustment would equal the excess of the Consumer Price Index for the preceding year over the Consumer Price Index for 1979. The personal exemption allowance would also be increased by the cost-of-living adjustment.
Nov. 26, 1979 **No. 108** **(696)**	(Nelson) Provides that certain provisions relating to bonds issued for solid waste disposal facilities, which were to be effective with respect to obligations issued after October 18, 1979 would not be applicable until after December 31, 1980.
Nov. 26, 1979 **No. 109** **(697)**	(Tower) Imposes a 75 percent surtax on each corporation's profits in excess of the surtax exemption for taxable years beginning after Dec. 31, 1979. The surtax exemption for each taxable year would be equal to a corporation's net income after taxes, if the corporation during that taxable year had a "rate of return on investment" over certain "applicable percentages." The applicable percentage would be (a) 18 percent when calculating net income as a percent of average shareholders equity, (b) 11 percent when calculating net income as a percent of average total assets, and (c) 15 percent when calculating net income as a percent of average total capital employed. Any corporation with invested capital of less than $2,500,000 would be exempt from the tax.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

DEFINITION OF NEWLY DISCOVERED OIL

The conference agreement follows the Senate amendment. For windfall profit tax purposes, therefore, newly discovered oil includes production from a property which did not produce oil in commercial quantities during calendar year 1978. Thus, it includes production from a property on which oil was produced in 1978 if that production was incident to the drilling of exploratory or test wells and was not part of continuous or commercial production from the property during 1978.

DEFINITION OF INCREMENTAL TERTIARY OIL—OVERVIEW

The conference agreement includes provisions from both the House bill and the Senate amendment, described in items 8–11 below.

QUALIFIED TERTIARY METHODS

The conference agreement is the same as the Senate amendment.

QUALIFIED TERTIARY RECOVERY PROJECTS

The conference agreement follows the Senate amendment with some modifications.

First, the requirement that a project reasonably be expected to result in an increase in production is changed to an expectation that there be more than an insignificant increase in production. This determination of whether an expected increase is more than insignificant depends upon the facts and circumstances of each case. When a tertiary project is expected to affect a portion of a property, that portion is treated as a separate property; therefore, significance is measured in relation to total production only on the portion of the property treated as a separate property.

Second, the conference agreement provides that, except in the case of DOE certified projects and significant expansions of pre-June 1979 projects, qualifying projects must begin after May 1979.

Third, the conference agreement deletes the provision of the Senate amendment relating to circumstances in which the tax law would continue to recognize regulatory certifications which have been revoked. If a regulatory body revokes its certification of a project, the project is treated as having been self-certified. To qualify for preferential tax treatment, therefore, such a project would have to meet the tax requirements pertaining to self-certified projects.

Fourth, the conference agreement retains the Senate amendment's advance ruling procedure for regulatory certified projects, but clarifies that such a ruling must be issued within 180 days of the time that the request, together with the information necessary to make a determination, is submitted to the Secretary. Whether information adequate to make such a ruling has been submitted to the Secretary is to be an objective determination.

The conference agreement retains the provisions of the House bill that significant expansions of tertiary projects are treated as new projects. Generally, such expansions would include any which could qualify as expansions under the June energy regulations. Pre-June 1979 projects which were curtailed significantly before 1980, and which were expanded to the average pre-curtailment level after that date, would qualify under this provision. A project would be considered to have been curtailed significantly, for example, if the average post-curtailment concentration of injected gases was

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 26, 1979 **No. 110** **(698)**	(Boren) same as amendment No. 676.
Nov. 26, 1979 **No. 111** **(699)**	(Bentsen, Randolph) Same as amendment No. 652 except that in addition to integrated oil companies not qualifying for the exemption, no member of the 96th Congress or their families would qualify.
Nov. 27, 1979 **No. 112** **(700)**	(Leahy, Bradley, Eagleton, McGovern, Metzenbaum, Muskie, Nelson) For purposes of computing the percentage depletion allowance for oil, the gross income from oil producing property would be reduced by the amount of the windfall profit determined without regard to the severance tax adjustment. Taxable income from the property would be determined without regard to the windfall profit tax.
Nov. 27, 1979 **No. 113** **(701)**	(Weicker, Hart, Javits, Percy) Requires the President to set mandatory monthly petroleum product conservation targets of not less than 5 percent over the same month of the preceding year.
Nov. 27, 1979 **No. 114** **(702)**	(Javits) Provides that the tax credit for expenditures on renewable energy property, other than solar property, would be refundable.
Nov. 27, 1979 **No. 115** **(703)**	(Nelson) The phaseout provision of the production credit would not be applicable to qualifying processed wood fuels until 1983 (for facilities placed in service after April 20, 1977 and before January 1, 1980). For facilities constructed after 1979 and before 1983, the credit would be available for at least three years following the date the facility was placed in service.
Nov. 27, 1979 **No. 116** **(704)**	(McClure) Includes in the definition of biomass property, equipment for converting biomass into alcohol fuel for purposes of the energy investment credit.
Nov. 27, 1979 **No. 117** **(705)**	(McClure) Requires the Secretary of the Treasury to act within 60 days on applications for exemption from the distilled spirits rules in the case of distilled spirits plants producing less than 10,000 proof gallons per year for fuel use only.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

QUALIFIED TERTIARY RECOVERY PROJECTS—continued

reduced by 35 percent or more from the average pre-curtailment concentration of injected gases. For purposes of making this determination, the entire pre-curtailment project area would be compared with the same area after the curtailment. The conferees also clarified that expansions of otherwise qualifying projects could include a significantly more intensive use of a tertiary recovery method, or a significant expansion of tertiary activities, within a project area.

CONTINUING TERTIARY QUALIFICATION

The conference agreement generally follows the House bill in allowing production from a project to qualify only so long as the tertiary process affects that production and the project is in effect. Generally, qualification would be retained for the period which is specified, in accordance with sound engineering principles, in the project's certified plans. This period normally would be determined on a case-by-case basis, depending upon such factors as the size of the project, the characteristics of the reservoir, and the particular process involved. For instance, some steam injection processes, *e.g.*, cyclic steam injection, are interrupted periodically to produce oil (together with condensed steam) from the same well or wells which are used for the injections. Under the conference agreement, each oil producing interval of such a process would have to be scheduled in light of sound engineering principles and of the transitory effect of the injections. Therefore, if the injections were terminated, production no longer would qualify as incremental tertiary oil after the last injection could no longer reasonably be expected to affect the reservoir. Similarly, some recovery processes, *e.g.*, miscible (carbon dioxide) fluid-displacement, microemulsion flooding, or polymer augmented flooding, may not require continuous or sustained injections of tertiary gases or liquids to have the process affect production from the reservoir. For example, some carbon dioxide injection processes may result in the creation of artificial pressure in a reservoir. Such artificial pressure may allow oil displacement for a period beyond the time during which there are injections. Assuming that an adequate amount of carbon dioxide, as determined in accordance with the plan and sound engineering principles, was pumped into the reservoir, the production could qualify as incremental tertiary oil in the absence of contemporaneous injections.

TERTIARY DECLINE CURVE

The conference agreement follows the House bill in using a 1-percent decline rate before the project beginning date, and it follows the Senate amendment in defining the project beginning date and providing a 1-percent decline for the month of the project beginning date.

In the case of a pilot project, tertiary injections in the area of the pilot project would determine the beginning date of the pilot project but not the beginning date of any subsequent full scale project affecting a larger area.

DEFINITION OF HEAVY OIL

The conference agreement follows the Senate amendment.

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 27, 1979 No. 118 (706)	(Magnuson, Armstrong, Bayh, Biden, Boschwitz, Bumpers, Burdick, Cannon, Chiles, Cochran, DeConcini, Domenici, Durkin, Eagleton, Exon, Hart, Hatfield, Hayakawa, Hollings, Humphrey, Inouye, Kassebaum, Kennedy, Laxalt, Leahy, McClure, McGovern, Morgan, Muskie, Percy, Proxmire, Pryor, Sasser, Schmitt, Schweiker, Stennis, Stevens, Weicker, Young) Provides that the Secretary of the Treasury is authorized to release funds for claimed tax credits for the production of alcohol fuels only to the extent authorized and only in amounts appropriated by Congress.
Nov. 28, 1979 No. 119 (707)	(Danforth, Chafee, Durenberger, Ribicoff) Strikes the exemption from the windfall profits tax for economic interests held by State or local governments. The windfall profits tax would be imposed on State royalty income from oil produced on State lands.
Nov. 28, 1979 No. 120 (708)	(Weicker) Authorizes the appropriation from the windfall profit tax, of up to $100,000,000, for the purpose of funding marine oil spill activities of the U.S. Coast Guard.
Nov. 28, 1979 No. 121 (709)	(Wallop) Imposes an excise tax on the sale, use, or other disposition of imported crude oil or imported refined petroleum products.
Nov. 28, 1979 No. 122 (710)	(Bellmon) Amends the present formula for valuing farms on the basis of actual use (rather than highest and best use) for estate tax purposes.
Nov. 28, 1979 No. 123 (711)	(Hart, Baucus, Bradley, Cranston, DeConcini, Domenici, Durkin, Exon, Hatfield, Heflin, Heinz, Humphrey, Leahy, Levin, Metzenbaum, Percy, Randolph, Sarbanes, Stewart, Tsongas, Williams) Provides a tax credit to builders and developers for residential passive solar systems installed in new homes.
Nov. 28, 1979 No. 124 (712)	(Stevens) Provides for a credit up to the amount of windfall profit tax imposed, for qualified development expenditures in Alaska.
Nov. 28, 1979 No. 125 (713)	(Bradley) Increases the windfall profit tax rate on tier two oil from 60 percent to 80 percent.
Nov. 28, 1979 No. 126 (714)	(Bradley, Biden, Chafee, Durenberger, Ford, Hart, Leahy, McGovern, Moynihan, Nelson, Packwood, Ribicoff, Roth, Tsongas, Weicker) Increases the windfall profit tax rate on tier two oil from 60 percent to 75 percent.
Nov. 29, 1979 No. 127 (717)	(Matsunaga, Durkin, Moynihan, Packwood, Talmadge) Provides that the phaseout of the tax credit for the production of fuel from nonconventional sources will not apply to production after December 31, 1980, during the first three years of operation of any facility or property.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

EXEMPT ALASKAN OIL

The conference agreement follows the House bill and the Senate amendment by exempting from tax oil produced from wells located north of the Arctic Circle (including production from the Lisburne and Kuparuk formations in the Prudhoe Bay oil field) other than Sadlerochit oil; however, it expands this exemption to include additional oil. Alaskan oil, other than Sadlerochit oil, is exempt if it is from a well that produces oil from a reservoir that has been commercially exploited by a well located north of the Arctic Circle. Also, Alaskan oil south of the Arctic Circle, but north of the divide of the Alaska-Aleutian mountain range, is exempt from the windfall profit tax if it is produced from a well at least 75 miles from the nearest point on the Trans-Alaska Pipeline System.

COMPUTATION OF TAX ON SADLEROCHIT OIL

The conference agreement follows the Senate amendment and includes Sadlerochit oil in the merged tier one.

PROPERTY TRANSFERS

The conference agreement follows the House bill and the Senate amendment with respect to property transfers in defining stripper, newly discovered and heavy oil.

INFLATION ADJUSTMENT

The conference agreement provides that all base prices are adjusted for inflation after June 30, 1979, with the two-quarter lag. Therefore, the inflation adjustment for the first quarter of 1980 equals the inflation between the second and third quarters of 1979, and the adjustment for the second quarter of 1980 equals the inflation between the second and fourth quarters of 1979. The Secretary may not make modifications to the inflation adjustment to conform it to DOE adjustments.

TREATMENT OF STATE SEVERANCE TAXES

The conference agreement follows the Senate amendment except that a severance tax may not be taken into account to the extent the total rate of severance tax imposed by a State exceeds 15 percent, and no deduction is allowed for Indian severance taxes. The conversion of a severance tax levied as a fixed fee per barrel into a tax levied as a percentage of the gross value of oil removed constitutes an increase in the severance tax on the windfall profit element of the selling price. Thus, such a conversion would have to satisfy the limits on post-March 1979 increases in State severance taxes before a severance tax adjustment would be available with respect to such a converted tax.

For purposes of the windfall profit tax, a State severance tax is a tax on the removal of crude oil from the ground, levied by a State, but not by a political subdivision of a State, as a percentage of the gross value of the crude oil removed. Any State tax that meets this definition, regardless of its official name or title, is treated as a severance tax. A tax levied on the value of reserves or on the basis of net proceeds from production is not a severance tax. Although a tax on the removal of crude oil from the ground levied as a fixed fee per barrel generally is considered a severance tax, the formula for calculating the severance tax adjustment in

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 29, 1979 **No. 128** **(718)**	(Dole, Baucus, Bayh, Church, Exon, McClure, McGovern, Morgan, Packwood, Percy, Stewart) Extends the excise tax exemption in existing law for fuels which are at least 10 percent alcohol until January 1, 2000. In all other cases where alcohol is used as a fuel suitable for use in an internal combustion engine, a credit would be provided to the blender or user.
Nov. 29, 1979 **No. 129** **(719)**	(Levin, Percy) Provides that fuel efficient aerodynamic equipment would be eligible for the investment tax credit applicable to alternative energy property.
Nov. 29, 1979 **No. 130** **(720)**	(Levin) Provides a tax credit to public utilities which provide financing for the installation of residential energy conservation measures.
Nov. 29, 1979 **No. 131** **(721)**	(Levin) Provides individuals with a 100-percent credit in 1981 of $20 on interest income from a savings deposit ($40 on a joint return).
Nov. 29, 1979 **No. 132** **(722)**	(Weicker) Same as amendment No. 708.
Nov. 30, 1979 **No. 133** **(723)**	(Moynihan, Jackson) Clarifies provision relating to the use of tax-exempt bonds for hydroelectric facilities to include pumped storage facilities.
Nov. 30, 1979 **No. 134** **(724)**	(Nelson, Byrd, of Virginia, Moynihan) Deletes the requirement that electrical energy or steam produced by qualified solid waste disposal facilities be sold to a governmental unit and not be resold in order for interest on bonds issued to finance such facilities to be exempt from Federal income tax.
Nov. 30, 1979 **No. 135** **(725)**	(McClure) Includes in the definition of biomass property, equipment for converting biomass into alcohol fuel, for purposes of the energy investment credit.
Nov. 30, 1979 **No. 136** **(726)**	(McClure) Same as amendment No. 725 except that the credit is 10 percent from October 1, 1978 through December 31, 1990.
Nov. 30, 1979 **No. 137** **(727)**	(McClure) Defines biomass to include oceanic and terrestrial crop byproducts and residues. This would make the production of gas from these products eligible for the $3 per barrel alternative fuel production credit.
Nov. 30, 1979 **No. 138** **(728)**	(Bradley) Provides that the windfall profit tax rate on tier 1 oil would be 75 percent and the tax rate on tier 2 oil would be 80 percent. In addition, it would provide for the exemption of up to 1,000 barrels per day of all independent oil production (not just stripper oil).

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

TREATMENT OF STATE SEVERANCE TAXES—continued

the House bill, the Senate amendment and the conference agreement would not allow an adjustment for such a tax because the amount of that tax would be the same whether levied on the adjusted base price or on the removal price of a barrel of oil. Thus, a tax levied as a fixed fee per barrel is not considered a severance tax for purposes of the windfall profit tax.

REMOVAL OF OIL

The conference agreement is the same as the Senate amendment. However, the conferees recognize that due to differences in the definition of the word "property," a producer could have a single, undivided piece of land which constitutes many DOE "properties," even though they are contiguous and not even divided by a public road. The conferees wish to clarify that, in such a case, "powerhouse" fuel produced on one section of a single undivided piece of land is not taxable if it is used on another section of the same piece of land as powerhouse fuel and never leaves the piece of land on which it is produced. The windfall profit tax treatment of such oil is to have no implication for its treatment for various income tax purposes.

TAXABLE INCOME LIMITATION

The conference agreement follows the Senate amendment and, in addition, provides that for purposes of the 90-percent net income limitation, the producer may elect to treat qualified tertiary injectant costs as if they had been capitalized and recovered through cost depletion. This election would be made in the year injections are first made on a property.

TAXABLE PERSON—GENERAL RULE

The conference agreement follows the House bill and the Senate amendment with two changes.

First, it provides specifically that no persons are exempt from the windfall profit tax (or treated specially) unless an exemption for them is provided explicitly in the Crude Oil Windfall Profit Tax Act of 1980 or future legislation. The conferees are unaware of any treaties which would provide an exemption from this tax in the absence of this provision. However, in the event that the legislation does conflict with any treaty obligations of the United States, the conferees intend that the legislation prevail.

Second, in the case of oil owned by partnerships, the tax is imposed directly on the partners on their proportionate share of the partnership's production. For purposes of applying Subchapter K, the windfall profit tax is not to be treated as a partnership deduction, but any amount withheld from the partnership by a purchaser shall be treated as a distribution of money by the partnership to the partner.

FEDERAL, STATE AND LOCAL GOVERNMENTS

The conference agreement follows the Senate amendment with respect to oil owned by State and local governments, and the House bill with respect to oil owned by the Federal Government.

MEDICAL AND EDUCATIONAL CHARITIES

The conference agreement follows the intent of the Senate amendment and exempts oil production by a charitable educational

H.R. 3919★—Continued

AMENDMENTS—Continued

Nov. 30, 1979 **No. 139** **(729)**	(Byrd of West Virginia) Same as amendment No. 728 except that the windfall profit tax rate on tier 1 and tier 2 oil would be 75 percent.
Dec. 4, 1979 **No. 140** **(733)**	(Stevens, Gravel) Provides that oil produced from Cook Inlet, Alaska, would be taxed as tier 2 oil for purposes of the windfall profit tax.
Dec. 4, 1979 **No. 141** **(734)**	(DeConcini, Chiles, Domenici, Nunn, Schmitt) Eliminates the requirement under existing law that the Justice Department or any other Federal agency responsible for enforcement of a nontax criminal law must obtain court approval for inspection of tax returns or return information.
Dec. 4, 1979 **No. 142** **(735)**	(Bentsen, Armstrong, Baker, Baucus, Bellmon, Biden, Boren, Boschwitz, Cannon, Chafee, Church, Cochran, Cohen, Cranston, Danforth, DeConcini, Dole, Domenici, Durenberger, Durkin, Exon, Ford, Garn, Glenn, Goldwater, Gravel, Hart, Hatch, Hatfield, Hayakawa, Heflin, Heinz, Helms, Hollings, Huddleston, Humphrey, Inouye, Javits, Jepsen, Johnston, Kassebaum, Laxalt, Leahy, Lugar, McClure, McGovern, Mathias, Matsunaga, Melcher, Morgan, Moynihan, Nunn, Packwood, Pressler, Pryor, Riegle, Roth, Schmitt, Schweiker, Simpson, Stafford, Stevens, Stewart, Stone, Talmadge, Thurmond, Tower, Wallop, Warner, Weicker, Young, Zorinsky) Provides an exemption to individuals of $200 ($400 on a joint return) from gross income for dividends received from domestic corporations and interest received from domestic sources.
Dec. 4, 1979 **No. 143** **(736)**	(Mathias) Makes expenditures for low intensity infrared radiant heating systems eligible for the 15 percent residential energy credit or in the case of business usage, the additional 10 percent energy investment tax credit.
Dec. 4, 1979 **No. 144** **(737)**	(Eagleton) Provides an exclusion of $500 ($1,000 on a joint return) from gross income to individuals for interest received from a savings or thrift institution.
Dec. 4, 1979 **No. 145** **(738)**	(Roth, Armstrong, Boren, Chafee, Cochran, Cohen, Danforth, Dole, Domenici, Durenberger, Garn, Hatch, Hayakawa, Heinz, Helms, Humphrey, Jepsen, Laxalt, Lugar, McClure, Melcher, Schmitt, Simpson, Stevens, Thurmond, Tower, Wallop, Warner) Limits total Federal tax receipts to a percentage of gross national product equal to: 20.5 percent in fiscal year 1981; 20.0 percent in fiscal year 1982; 19.5 percent in fiscal year 1983 and thereafter.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

MEDICAL AND EDUCATIONAL CHARITIES—continued

institution or a charitable medical facility from interests held by the qualified charities on January 21, 1980. In addition, oil produced from interests held by a church on January 21, 1980, is exempt from the tax only if prior to January 22, 1980, the net proceeds from production of such oil were dedicated to the support of a medical facility or educational institution. Production from an interest in oil received, as a bequest or otherwise, after January 21, 1980, is not eligible for the exemption.

INDIAN OIL PRODUCTION

The conference agreement generally follows the Senate amendment except that the exemption is available only with respect to production from mineral interests held by, or on behalf of, Indian tribes or individual Indians on January 21, 1980. The exemption also applies to the oil production of any Alaska Native Corporation organized under the Alaska Native Claims Settlement Act from interests received pursuant to that Act if the oil is produced prior to 1992, when the stock of such corporations may be traded. The exemption applies when the proceeds from the sale of oil are paid into the U.S. Treasury to the credit of tribal or native trust funds pursuant to provisions of law in effect before January 22, 1980.

PRODUCTION PAYMENTS

The conference agreement follows the Senate amendment.

INDEPENDENT PRODUCERS

Independent producers are allowed a reduced rate on up to 1,000 barrels per day of qualifying tier one and tier two oil. The rate is 50 percent (instead of 70 percent) for tier one and 30 percent (instead of 60 percent) for tier two. To be eligible, a producer must not be an oil or gas retailer or an oil refiner in the taxable period. Also, royalty and similar interests (whether payable in kind or otherwise) and certain transferred properties are ineligible for the reduced rates. Related parties must allocate one 1,000-barrel amount. If an independent producer's daily production of qualifying tier one and tier two oil exceeds 1,000 barrels, the 1,000 barrels eligible for the reduced rates come ratably from the producer's tier one and tier two oil.

Transferred properties.—As a general rule, properties transferred from one person to another will not qualify for the reduced rates if the transfer would disqualify the transferee from claiming percentage depletion on the property. However, there are some major differences between the transfer rule under the windfall profit tax and the rule used for depletion. First, transfers between an individual and a controlled corporation do not disqualify a property for the reduced rates because under the windfall profit tax, these persons must share one 1,000-barrel amount. Second, a more flexible rule applies to transfers between small independent producers.

Under the conference agreement, the general transfer rule does not apply if a producer establishes that at no time after 1978, and before that producer acquired his interest in the property, was held by a person who, for any quarter after the third quarter of 1979 and before the quarter in which that person transferred the inter-

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 4, 1979 **No. 146** **(739)**	(Leahy, Bradley, Bumpers, Danforth, Eagleton, McGovern, Metzenbaum, Muskie, Nelson) Provides that in determining the percentage depletion allowance under sections 613 and 613A of the Code, gross income is to be reduced by the difference between the selling price and the adjusted base price of taxable oil (i.e., the windfall profit without regard to the severance tax adjustment).
Dec. 5, 1979 **No. 147** **(746)**	(Packwood, Johnston, Stone) Permits the energy investment tax credit to apply to cogeneration equipment installed in connection with boilers and burners that use insignificant quantities of oil or natural gas as a fuel.
Dec. 5, 1979 **No. 148** **(747)**	(Packwood) Provides that interest on bonds issued to finance property used to produce energy from renewable energy resources (such as wind, solar, geothermal, biomass, waste heat, or water) would be exempt from Federal income tax.
Dec. 5, 1979 **No. 149** **(748)**	(Humphrey) Provides a nonrefundable credit to be applied against the windfall profit tax for increased expenditures (in excess of averaged pre-1979 amounts) in energy related equipment and exploration expenses.
Dec. 6, 1979 **No. 150** **(750)**	(Dole) Imposes a trade embargo against, and prohibits the furnishing of economic assistance or security assistance to, any country which holds any diplomatic U.S. personnel or their families captive.
Dec. 6, 1979 **No. 151** **(751)**	(Durenberger) Provides that interest on bonds issued to finance property used for the cogeneration of electric energy and steam, heat, or other forms of useful energy would be exempt from Federal income tax.
Dec. 7, 1979 **No. 152** **(752)**	(Javits, Biden, Nelson) Provides for a graduated windfall profit tax on incremental tertiary oil.
Dec. 7, 1979 **No. 153** **(753)**	(Helms) Permits an income tax deduction for State and local taxes imposed on gasoline, diesel fuel, and other motor fuels purchased for nonbusiness purposes where these taxes exceed $5 during the calendar year.
Dec. 7, 1979 **No. 154** **(754)**	(Helms) Same as amendment No. 753 except the deduction would apply where these taxes exceed $4.
Dec. 7, 1979 **No. 155** **(755)**	(Helms) Same as amendment No. 753 except the deduction would apply where these taxes exceed $3.
Dec. 7, 1979 **No. 156** **(756)**	(Helms) Same as amendment No. 753 except the deduction would apply where these taxes exceed $2.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

INDEPENDENT PRODUCERS—continued

est to another, was a major oil company or an independent producer with more than 1,000 barrels per day of production (with the 1,000-barrel figure reduced by application of the related party rule, described below). In the case of transfers from a trust or a partnership, the oil transferred is deemed to be owned proportionately by the beneficiaries or partners for purposes of determining whether the transferor is a person whose ownership would make the property ineligible for the reduced rates.

The Secretary is to set up a mechanism by which producers would be able to demonstrate that their transferred properties are eligible for the reduced rates.

Also, transfers between related parties who have to allocate one 1,000-barrel amount are exempt from the general transfer rule so long as the parties continue to be related.

Royalties.—To be eligible for the reduced rates, an interest in oil must not be a royalty or similar interest and must not have been one on January 1, 1980 (i.e., royalty interests cannot be converted into working interests). An exception to this rule allows reduced rates for a qualifying overriding royalty interest which converts into an operating mineral interest pursuant to a binding contract or agreement which was in effect on February 20, 1980. This exception would include an interest which was an overriding royalty interest on January 1, 1980, and converted to a working interest between January 1, 1980, and February 20, 1980. After the qualifying overriding royalty interest converts to an operating mineral interest, production attributable to the converted interest qualifies for reduced rates.

Related parties.—All related parties must share one 1,000-barrel amount. Generally, the persons who must be aggregated for purposes of this allocation are the same parties who must share one depletable quantity for percentage depletion purposes. However, a producer and a controlled corporation must share one 1,000-barrel amounts. When related parties must allocate one 1,000-barrel amount, the number of barrels of production eligible for reduced rates as to any member of the related parties is reduced for each member by allocating the one 1,000-barrel amount among them in proportion to their respective production of tier one and tier two oil for the quarter.

If a person is a member of more than one related group required to share an allocation during a quarter, that person's allocation must be made by reference to the related group which results in the smallest daily barrel allocation to that person.

PERCENTAGE DEPLETION

The conference agreement follows the Senate amendment.

ADMINISTRATIVE PROVISIONS

For administrative purposes, there are two general categories into which crude oil falls: oil subject to withholding and oil not subject to withholding. Except as otherwise provided in Treasury regulations, the first purchaser of domestic crude is required to withhold the windfall profit tax from amounts payable to the producer of the oil and deposit those amounts with the Treasury. Where withholding is not required, the producer is required to pay the tax with respect to its own production.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 7, 1979 No. 157 (757)	(Helms) Same as amendment No. 753 except the deduction would apply where these taxes exceed $1.
Dec. 7, 1979 No. 158 (758)	(Domenici) Expands the definition of "State severance tax" to include any severance, production or similar tax or fee imposed on the production of crude oil by a State or authorized political subdivision of a State.
Dec. 7, 1979 No. 159 (759)	(Domenici) Expands the definition of "economic interest" that is held by a State (which is exempt from the windfall profit tax) to include all moneys from sales, royalties and rentals of Federal public lands that are paid to the Federal Government and subsequently remitted to the State within which the public lands are located.
Dec. 7, 1979 No. 160 (760)	(Domenici, Leahy) Applies the 15 percent residential energy tax credit to expenditures for airtight woodburning stoves after July 15, 1979 rather than September 30, 1979.
Dec. 7, 1979 No. 161 (761)	(Metzenbaum, Heinz, Huddleston, Randolph, Schweiker, Stewart) Authorizes $800,000,000 from the windfall profit tax to assist communities, businesses, and industries within communities, affected or likely to be affected by the closing of a steel or coal plant.
Dec. 7, 1979 No. 162 (762)	(Heinz) Provides an exclusion of $200 ($400 in the case of a joint return) for interest and dividends received by a taxpayer in the taxable year and permits a further exclusion for 25 percent of any interest received over the amount initially excluded.
Dec. 7, 1979 No. 163 (763)	(Heinz, Bellmon, Glenn, Huddleston, Randolph, Schweiker) Provides a credit of 20¢ per gallon, rather than 10¢ per gallon, on alcohol made from coal and used or sold for use in motor fuels.
Dec. 7, 1979 No. 164 (764)	(Durenberger) Adjusts the basis of certain capital assets (i.e. stock, tangible personal property and real property) by any increase in the Consumer Price Index from the date of purchase for the purpose of determining any gain or loss on the sale of such property.
Dec. 7, 1979 No. 165 (765)	(Durenberger) Indexes individual income tax rates, the personal exemption and the zero bracket amount to reflect any annual increase in the Consumer Price Index.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

ADMINISTRATIVE PROVISIONS—continued

Responsibilities of operator.—In the case of oil subject to withholding, the operator normally must certify to the first purchaser the information which the purchaser needs to compute the tax. This includes the tier in which the oil is taxed, the adjusted base price of the oil, the amount of oil, any certification furnished to the operator by the producer with respect to whether such oil is exempt oil or oil subject to reduced rates for independent producers, and any other information required by regulations.

For windfall profit tax purposes, the operator is the person primarily responsible for the management and operation of the crude oil production. However, persons holding the operating mineral interests in the property can designate another person (or persons) as the operator.

Except as otherwise provided in regulations limiting the election, the operator and the first purchaser may elect to have the operator assume the purchaser's responsibilities under the tax. If such an election is made, unless the operator is a major oil company, the operator would have to deposit the withheld tax (or estimated tax) at the same time the purchaser would have had to make deposits or estimated tax payments. Thus, if the purchaser is an integrated oil company, the deposit and estimated tax rules for integrated companies will apply to the operator.

In the case of oil not subject to withholding, the operator is required to certify to the producer the tier in which the oil is taxed, the adjusted base price for the oil, the amount of oil, and any other information required under regulations. The operator and producer may elect, in accordance with regulations, to relieve the operator of this obligation.

Responsibilities of purchaser.—In the case of oil subject to withholding, the first purchaser must withhold the windfall profit tax from the amount payable by such purchaser to the producer of the oil. The purchaser is liable to the IRS for the payment of the amount required to be withheld and is not liable to the producer for that amount. The amount withheld is to be determined on the basis of the certification provided by the operator (including any certification that part or all of the production is eligible for the reduced rates for oil produced by independent producers), and the purchaser is not responsible for errors in withholding resulting from improper certification unless it has reason to believe the certification is improper. If no certification is provided or if the first purchaser has reason to believe that the information contained in the certification is incorrect, then the amount withheld must be determined under regulations prescribed by the Secretary. To encourage the furnishing of information, these regulations may require withholding of the maximum possible tax on any particular oil even though such tax exceeds the amount that would have been due if a proper certification had been made.

The first purchaser is required to file quarterly returns showing the amount of tax withheld, together with any other information required under regulations. It is anticipated that the first purchaser's quarterly return for the fourth calendar quarter will provide a producer-by-producer summary of the amount of oil purchased for the year, the windfall profit tax withheld thereon, and the amounts of tax deposited. The first purchaser's quarterly return for the fourth quarter is to be filed before March 1 of the following year. The first purchaser's information statement will provide each producer with information indicating the amounts of oil purchased

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 7, 1979 **No. 166** **(766)**	(Durkin, Cohen, Dole, Leahy, Nelson, Stafford, Tsongas) Provides a residential energy tax credit for heat pumps which replace electric resistance space or water heating systems or which are used as backup systems for solar hot water heaters, airtight wood-burning stoves, replacement oil or gas furnaces or boilers and replacement coal and wood-burning furnaces or boilers which are part of a central heating system.
Dec. 7, 1979 **No. 167** **(767)**	(Baucus, Bentsen, Chafee, Glenn, Hart, McGovern, Ribicoff, Simpson) Provides that gas produced from tight sand formations would be eligible for the production credit for fuels from unconventional sources.
Dec. 7, 1979 **No. 168** **(768)**	(Nelson, Matsunaga, Talmadge) Eliminates the phaseout of the production credit as it applies to qualifying processed wood fuels.
Dec. 7, 1979 **No. 169** **(769)**	(Matsunaga, Durkin, Moynihan, Nelson, Packwood, Talmadge) Provides that the phaseout of the production credit would not apply to any nonconventional qualifying fuels with respect to the first 3 years of production after the facility is placed in service.
Dec. 10, 1979 **No. 170** **(773)**	(Dole) Allows a tax credit against the windfall profit tax equal to 20 percent of a taxpayer's qualified development costs for oil and gas (i.e., exploration and development costs, including intangible drilling costs, geological and geophysical costs, costs of gathering pipelines, secondary and tertiary recovery expenditures, etc.).
Dec. 10, 1979 **No. 171** **(774)**	(Dole) Same as amendment No. 718 except that it provides a credit of 10 cents per gallon to the producer of alcohol from coal (rather than a credit to the blender as in amendment No. 718).
Dec. 10, 1979 **No. 172** **(775)**	(Dole) Same as amendment No. 718 except that it provides a credit of 20 cents per gallon to the producer of alcohol from coal (rather than a credit of 10 cents per gallon to the blender as in amendment No. 718).
Dec. 10, 1979 **No. 173** **(776)**	(Ribicoff, Jackson, Leahy, Moynihan, Nelson) Imposes a minimum tax on certain newly discovered oil, incremental tertiary oil, qualified stripper oil, and heavy oil.
Dec. 10, 1979 **No. 174** **(777)**	(Bradley, Bumpers, Byrd of West Virginia, Ribicoff, Stewart) Same as amendment No. 776 except qualified stripper oil would be excluded.
Dec. 11, 1979 **No. 175** **(778)**	(Gravel) Provides that the residential energy credit for renewable energy source expenditures will be available to builders.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

ADMINISTRATIVE PROVISIONS—continued

and the tax withheld thereon. In the case of oil purchased from a partnership, the purchaser will provide information with respect to the partnerships. The partnership's return will provide information with respect to each partner's share of the production.

As in the Senate amendment, the timing of the obligation of any first purchaser to deposit amounts withheld depends upon the identity of the first purchaser. Integrated oil companies other than independent refiners are required to make semimonthly estimated deposits of the withholding tax. All other first purchasers are required to make withholding deposits not later than 45 days after the close of the month in which the oil is removed from the premises, except that independent refiners who purchase oil under delayed payment contracts are required to make deposits by the first day of the third month beginning after the month of the removal. Failure to make timely deposits will result in the generally applicable penalties. However, estimated tax deposits which meet "safe harbor" levels, similar to those contained in Treasury regulation § 48.6302(c)-1 (relating to deposits of excise taxes generally), would prevent the imposition of penalties.

If the first purchaser withholds an incorrect amount of tax on any oil, adjustments in withholding are required to correct the aggregate amount withheld on all oil purchased by that purchaser from the producer on oil removed during that calendar year. The amount of any mandatory withholding adjustment may not exceed the amount of the windfall profit on any barrel of oil removed.

Required withholding adjustments apply only with respect to transactions between the same purchaser and producer. However, a producer may voluntarily authorize any purchaser to withhold with respect to oil removed later in the calendar year to correct earlier withholding errors. Such an amount is to be treated as an amount required to be withheld such that the deposit and return filing rules will apply. In addition, the Secretary may allow, under regulations, withholding adjustments after the close of the calendar year.

Increases in posted prices after the determination of the removal price also increase the windfall profit, and hence the tax. In such a case, the tax attributable to the price increase must be withheld.

Responsibilities of producer.—Generally, there is no requirement that producers of oil that is subject to withholding file a windfall profit tax return if the correct amount of tax is withheld for the year.

In the case of withheld oil, the producer is deemed to have paid, on the last day of February of the year following that in which the oil was removed, the amount of tax withheld by the purchaser.

Producers are required to deposit the tax due on their own production not subject to withholding in the same manner they would deposit tax withheld by them if they were first purchasers. In other words, integrated oil companies make deposits of their estimated tax liability twice a month and all other producers deposit the tax within 45 days after the month of removal.

Oil produced by producers who are entirely exempt from the windfall profit tax by virtue of the provisions exempting certain State, Indian, or charity's oil is not subject to withholding if an appropriate certification is given to the first purchaser.

Producers exempt from all or a portion of the tax by virtue of the net income limitation may file for a refund after the close of the year. They are not entitled to file a withholding tax exemption

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 176** **(779)**	(Gravel) Expands the definition of qualified fuels for purposes of the tax credit for the production of fuels from nonconventional sources to include biomass.
Dec. 11, 1979 **No. 177** **(780)**	(Stevens) Same as amendment No. 712 except that qualified expenditures include 25 percent, rather than 50 percent, of costs incurred for construction, transportation, etc.
Dec. 11, 1979 **No. 178** **(781)**	(Stevens) Same as amendment No. 712, except that qualified expenditures include 10 percent, rather than 50 percent, of costs incurred for construction, transportation, etc.
Dec. 11, 1979 **No. 179** **(782)**	(Talmadge) Excludes from gross income up to $250 ($500 for joint return) of interest and dividends earned on savings.
Dec. 11, 1979 **No. 180** **(783)**	(Metzenbaum, Heinz, Huddleston, Stewart, Randolph) Same as amendment No. 761.
Dec. 11, 1979 **No. 181** **(784)**	(Randolph) Provides that front-end tertiary oil be taxed in tier 3 (rather than tier 2) for purposes of the windfall profit tax.
Dec. 11, 1979 **No. 182** **(785)**	(Randolph) Expands the definition of "alternative energy property" qualifying for the 10 percent energy investment tax credit, to include certain mobile coal recovery equipment.
Dec. 11, 1979 **No. 183** **(786)**	(Wallop) Retains the current 1½ percent per month decline curve rate for determining lower tier oil but adds the limitation that notwithstanding the decline rate, oil will not be considered tier 1 oil unless it would have been lower tier oil had price controls continued to apply.
Dec. 11, 1979 **No. 184** **(787)**	(Wallop) For purposes of determining the increase in taxable income in the case of the transfer of proven oil or gas property, amounts which would have been allowable in determining taxable income as reduced by cost depletion would be allowed to be taken into account.
Dec. 11, 1979 **No. 185** **(788)**	(Wallop) Conforms the method of adjusting tier 1 and tier 2 base prices under the windfall profit tax to the method of adjusting lower and upper tier ceiling prices under DOE regulations.
Dec. 11, 1979 **No. 186** **(789)**	(Randolph, Heinz, Huddleston, Percy, Warner) Expresses sense of the Senate that $15 billion out of the windfall profit tax revenue should be made available for programs to displace oil and natural gas use in utility boilers.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

ADMINISTRATIVE PROVISIONS—continued

certificate, or use the withholding adjustments to take the 90-percent limit into account.

Statute of limitations.—In the case of oil subject to withholding for which no windfall profit tax return is required from the producer, the statute of limitations for purposes of claiming a refund or assessing a deficiency runs with respect to the producer's annual income tax return for the taxable year in which calendar year of the oil's removal ends. In the case of a Federally registered partnership, the Secretary may prescribe limitation rules similar to the rules applicable to income tax returns.

If the Department of Energy makes a final determination reclassifying oil for pricing purposes under the June 1979 Energy regulations, then the statute of limitations for assessing any deficiency or for filing a claim for a windfall profit tax refund attributable to such DOE reclassification will not expire before one year after the redetermination becomes final.

The conference agreement further provides the Secretary with authority to prescribe administrative regulations consistent with the specific provisions of the tax, including any pertaining to information exchanges and returns (e.g., reporting windfall profit tax items on existing excise tax, income tax, and information returns).

Interest.—Interest on the overpayment of tax by a producer with respect to withheld oil will run from the last day of February of the year following the removal year. However, if the IRS refunds the windfall profit tax overpayment within 45 days after the later of (1) the unextended due date of the windfall profit tax (or if no return is required, the income tax return for the taxable year in which the removal year ends) or (2) the date the return is filed, then no interest shall be allowed.

INCORPORATION OF ENERGY REGULATIONS

The conference agreement follows the House bill and the Senate amendment. Thus, the definition of crude oil for windfall profit tax purposes is fixed by the June 1979 energy regulations. Therefore, the term "crude oil" means a mixture of hydrocarbons which exists as liquids in underground reservoirs and which remain liquid at atmospheric pressure after passing through surface separating facilities. The term also includes condensate recovered in associated or nonassociated production by mechanical separators located at any point at or before the inlet side of a gas processing plant, and natural gas liquid treated as crude oil under the June 1979 energy regulations. The term "crude oil," however, does not apply to synthetic petroleum such as oil production from shale or tar sands.

The conference agreement also provides that the Secretary of the Treasury may make, for windfall profit tax purposes, appropriate modifications to the energy regulations to carry out the purposes of the tax and to facilitate administration of the tax. Such action may include, for example, a correlation of tax and price control terms. For instance, price control base prices generally are determined with regard to the price for which the oil is "produced and sold," while the tax is imposed on the difference between the "removal price" and the adjusted base price. Essentially, the terms "produced and sold" and "removal price" refer to the same transaction, and the Secretary may want to clarify this in regulations.

TITLE AND DESCRIPTION

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 187** **(790)**	(Randolph, Heinz, Huddleston, Percy, Warner) Same as amendment No. 789 except that it expressly mandates that $15 billion be made available for displacing oil and natural gas used in utility boilers.
Dec. 11, 1979 **No. 188** **(791)**	(Bentsen, Armstrong, Baker, Baucus, Bellmon, Biden, Boren, Boschwitz, Cannon, Chafee, Church, Cochran, Cohen, Cranston, Danforth, DeConcini, Dole, Domenici, Durenberger, Durkin, Ford, Garn, Glenn, Goldwater, Gravel, Hart, Hatch, Hatfield, Hayakawa, Heflin, Heinz, Helms, Hollings, Huddleston, Humphrey, Inouye, Javits, Jepsen, Johnston, Kassebaum, Laxalt, Leahy, Long, Lugar, McClure, McGovern, Magnuson, Mathias, Matsunaga, Melcher, Morgan, Moynihan, Nunn, Packwood, Pressler, Pryor, Randolph, Riegle, Roth, Schmitt, Schweiker, Simpson, Stafford, Stevens, Stewart, Stone, Talmadge, Thurmond, Tower, Wallop, Warner, Weicker, Young, Zorinsky) Same as amendment No. 735.
Dec. 11, 1979 **No. 189** **(792)**	(Bentsen) Requires that within 90 days after the Secretary of the Treasury issues regulations under the Windfall Profit Tax Act, regulations and rulings regarding maximum prices for the sale of crude oil be amended to take into account administrative expenses incurred in complying with the act.
Dec. 11, 1979 **No. 190** **(793)**	(Bentsen) Same as amendment No. 792.
Dec. 11, 1979 **No. 191** **(794)**	(Bradley, Bumpers, Byrd of Virginia, Durkin, Leahy, Moynihan, Muskie, Ribicoff, Stewart) Amends amendment No. 776 by excluding qualified stripper oil.
Dec. 11, 1979 **No. 192** **(795)**	(Helms) Provides a refundable tax credit of up to $500 for 50 percent of the tuition expenses paid by a taxpayer for himself, his spouse or dependents for higher education, vocational education or elementary or secondary education.
Dec. 11, 1979 **No. 193** **(796)**	(Randolph) Excludes from the windfall profits tax, profits from front-end tertiary oil produced after September 30, 1980, if the tertiary technique involved consists of carbon dioxide injection.
Dec. 11, 1979 **No. 194** **(797)**	(Randolph, Heinz, Huddleston, Percy) Extends the energy investment credit for certain coal-fuel boilers and other equipment for 8 additional years through December 31, 1990.

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

DEDUCTIBILITY UNDER INCOME TAX

The conference agreement follows the House bill and the Senate amendment.

COURT JURISDICTION

Under the conference agreement, the respective courts will exercise jurisdiction over cases involving the windfall profit tax in the same manner that jurisdiction is exercised with respect to the income, estate and gift taxes. Thus, the Tax Court will have prepayment jurisdiction over deficiencies asserted by the IRS and the U.S. District Courts, and the Court of Claims will have jurisdiction over refund suits.

Because the tax is imposed with respect to a producer's crude oil removed during a calendar quarter, the scope of a deficiency suit or refund suit will be with respect to the tax for the entire quarter. Thus, a second suit may not be brought with respect to the same quarter, and in the case of a refund suit, the entire tax assessed with respect to that quarter must be paid.

Jurisdiction with respect to liability under the withholding provisions will be in the U.S. District Courts and Court of Claims.

The conference agreement deletes the Senate amendment adding three Tax Court judges.

EFFECTIVE DATE

Under the conference agreement, the windfall profit tax applies to oil removed after February 29, 1980. For the period ending June 30, 1980, the Secretary may prescribe rules relating to the administration of the tax which may supplement or supplant the rules in the bill.

TERMINATION OF TAX

Under the conference agreement, the tax phases out during a 33-month period by reducing each producer's tax by 3 percent for each month starting with the later of January 1988 or the first month (but not later than January 1991) after that for which the Secretary estimates that the aggregate net windfall profit tax revenue will permanently exceed $227.3 billion (excluding tax on oil owned by the United States).

For purposes of estimating the amount of tax received by the Treasury, the Secretary first must estimate the gross windfall profit tax receipts, minus any revenue attributable to economic interests in crude oil held by the United States. This figure then is reduced by windfall profit tax refunds, but not by administrative costs or deficiencies attributable to the windfall profit tax. It is reduced further by estimated Federal income tax reductions for producers that result from deductibility of the windfall profit tax and any other change in income taxes arising from the windfall profit tax. In estimating the reduction for windfall profit tax refunds and income tax deductions, the Secretary is to take into account those items which properly are attributable to preceding taxable periods even though they actually have not been refunded, or used to reduce income taxes, at the time of the estimate.

Starting with January 1987, the Secretary must make monthly estimates of the aggregate net windfall profit tax revenue raised.

The conference agreement deletes the provision of the Senate amendment which requires the President to notify Congress 30 days in advance of any decision to slow down the rate at which price controls are scheduled to phase out.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 No. 195 (798)	(Percy, Heinz, Huddleston, Randolph) Provides that the energy investment credit for certain coal-fueled boilers and related equipment is 10 percent from October 1, 1978 through December 31, 1980, and 20 percent from January 1, 1981, through December 31, 1990. This would be in lieu of a 10 percent investment credit from October 31, 1978, through December 31, 1982, and zero thereafter.
Dec. 11, 1979 No. 196 (799)	(Heinz) Same as amendment No. 762.
Dec. 11, 1979 No. 197 (800)	(Chafee) Taxes the windfall profit on newly discovered oil, incremental tertiary oil, heavy oil, and qualified stripper oil if the severance tax on such oil exceeds the fixed amount per barrel in effect on December 1, 1979.
Dec. 11, 1979 No. 198 (801)	(Bellmon) Provides that "in kind" rentals from comparable real property may be used in the formula for the special use valuation of a farm if no comparable cash rentals are available.
Dec. 11, 1979 No. 199 (802)	(Durenberger) Provides tax-exempt treatment for interest on bonds issued to finance hydroelectric facilities with a generating capacity of more than 25 megawatts, where construction of the facility was begun after October 24, 1979.
Dec. 11, 1979 No. 200 (803)	(Gravel) Provides for tax-exempt treatment of interest on bonds issued to finance facilities to comply with State or Federal beverage container laws.
Dec. 11, 1979 No. 201 (804)	(Gravel) Same as amendment No. 779 except that it would be effective for taxable years after September 30, 1980.
Dec. 11, 1979 No. 202 (805)	(Gravel) Makes clear that certain interests held by any native corporation organized under the Alaska Native Claims Settlement Act would be exempt from the windfall profits tax.
Dec. 11, 1979 No. 203 (806)	(Glenn) Extends the 10 percent energy investment tax credit to equipment used for producing high cost natural gas, as described in section 107(c)(1), (c)(3), (c)(4) and (c)(5) of the Natural Gas Policy Act of 1978.
Dec. 11, 1979 No. 204 (807)	(Glenn) Extends the 10 percent energy investment tax credit to equipment used for producing natural gas from Devonian shale.
Dec. 11, 1979 No. 205 (808)	(Glenn) Provides a revised reference price for the phaseout of the production credit in the case of gas from Devonian shale, coal seams and geopressured brine.

CONFERENCE ACTION—Continued

WINDFALL PROFIT TAX—Continued

STUDY OF DECONTROL AND TAX

The conference agreement follows the House bill and the Senate amendment.

TRUST FUNDS AND DISPOSITION OF WINDFALL PROFIT TAX REVENUES

In place of the trust funds and reservation in the House bill and Senate amendment, the conference agreement provides that the net revenues from the windfall profit tax are allocated only for the specific purposes described below to a separate account at the Treasury (for accounting purposes only). They shall not be earmarked or invested separately from general revenues, however. Net revenues from the windfall profit tax are equal to the gross amount of windfall profit tax collected (other than from oil owned by the United States) minus the reduction in income tax receipts resulting from imposition of the windfall tax.

The net revenues projected under current assumptions from 1981 through 1990, as shown in table 4 in the appendix, are allocated for the following specific purposes—

(a) *Aid to lower income households.*—25 percent of net revenues. For fiscal year 1982 and subsequent years, these funds would be divided equally between a program to assist AFDC and SSI recipients under the Social Security Act and a program of emergency energy assistance.

(b) *Individual and corporate income tax reductions.*—60 percent of net revenues. This would include tax cuts to help taxpayers cope with higher energy prices.

(c) *Energy and transportation spending programs.*—15 percent of net revenues.

Of the net revenues in excess of what is projected under current price assumptions (and shown in table 4), one-third is allocated for aid to lower income households, without specification of type of program, and two-thirds is allocated for income tax reductions. Any outlays by the proposed Synthetic Fuels Corporation would be financed from increases in general revenues resulting from decontrol. There is no specific allocation for the Corporation because its outlays will be very uncertain in timing and amount.

The President is required to propose, for each fiscal year after fiscal year 1980, allocation of net revenues from the windfall profit tax among the purposes specified above. For fiscal year 1981, the proposal must be submitted within 90 days after enactment; for succeeding fiscal years, the proposal must be contained in the annual budget. The Secretary of the Treasury will report annually to Congress, beginning in fiscal year 1982, on the net revenue derived from the windfall profit tax for the preceding fiscal year and the actual disposition of these revenues among the purposes specified above.

Further legislation is needed to use the money raised by the tax for any of the purposes specified above. Failure to enact such legislation, of course, would mean that the revenue from the tax would have the effect of reducing the Federal deficit.

RESIDENTIAL ENERGY TAX CREDITS

GENERAL PROVISIONS RELATING TO RESIDENTIAL ENERGY CREDITS

The conference agreement retains the principal residence requirement. The credits will not be made available to vacation and second homes, and landlords will not be eligible for the residential credits,

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 206** **(809)**	(Schmitt) Extends the 10 percent investment tax credit to energy research and experimental expenditures.
Dec. 11, 1979 **No. 207** **(810)**	(Armstrong) Same as amendment No. 764.
Dec. 11, 1979 **No. 208** **(811)**	(Nelson) Provides that interest on bonds issued to finance solid waste disposal facilities which convert waste into a fuel other than oil or natural gas or related byproducts (other than alcohol fuels) is exempt from tax.
Dec. 11, 1979 **No. 209** **(812)**	(Nelson) Same as amendment No. 811 and also deletes requirement that electrical energy or steam from solid waste disposal facilities be sold to a governmental unit and not resold for interest on bonds issued to finance such facilities to be tax exempt.
Dec. 11, 1979 **No. 210** **(813)**	(Danforth) Same as amendment No. 800.
Dec. 11, 1979 **No. 211** **(814)**	(Danforth) Same as amendment No. 800.
Dec. 11, 1979 **No. 212** **(815)**	(Danforth) Same as amendment No. 707.
Dec. 11, 1979 **No. 213** **(816)**	(Danforth, Chafee, Durenberger, Ribicoff) Same as amendment No. 707.
Dec. 11, 1979 **No. 214** **(817)**	(Matsunaga, Nelson) Provides that the phaseout for the production credit for nonconventional fuels does not apply in certain instances to processed wood fuels and steam produced from biomass.
Dec. 11, 1979 **No. 215** **(818)**	(Matsunaga, Nelson) Same as amendment No. 817.
Dec. 11, 1979 **No. 216** **(819)**	(Matsunaga, Nelson) Revises amendment No. 768 to be substantially the same as amendment No. 817.
Dec. 11, 1979 **No. 217** **(820)**	(Packwood, Hatfield, Jackson, Magnuson) Extends tax-exempt treatment to interest on bonds issued to finance certain existing hydroelectric generating facilities at Priest Rapids and Wanapum Dams in Washington.

CONFERENCE ACTION—Continued

RESIDENTIAL ENERGY TAX CREDITS—Continued

GENERAL PROVISIONS RELATING TO RESIDENTIAL ENERGY CREDITS—continued

although they will continue to be eligible for the available business energy credits.

Joint ownership.—The conference agreement includes the Senate amendment with respect to joint ownership of qualified property by 2 or more individuals with respect to 2 or more dwelling units used as a principal residence by such individuals. Each owner is entitled to a separate limit on the expenditures for energy conservation or renewable energy source property.

Standards for Secretarial determination.—The conference agreement retains the Secretary's discretionary authority but establishes standards to limit the exercise of the authority in evaluating whether items should be added to the list of qualified equipment. The Secretary must use the following criteria in making a determination on the specification of an item as eligible for the energy conservation credit or the renewable energy source credit. First, the Secretary cannot make such a specification unless he determines that it would result in a reduction in total national consumption of oil and natural gas and that this reduction would be sufficient to justify the resulting decrease in Federal revenues. Second, a conservation component or renewable energy source cannot be specified unless the Secretary finds that such a specification would not result in an increased use of any item when this item, or its increased use, is known to be, or reasonably suspected to be, environmentally hazardous or a threat to public health or safety. Third, such a specification cannot be made unless the Secretary finds that available Federal subsidies do not make such specification unnecessary or inappropriate (in the light of the most advantageous allocation of economic resources).

In making a determination under the first criterion, the Secretary, after consultation with the Secretary of Energy, is required to make an estimate of the amount by which the specification of the energy conservation or renewable energy source property would cause a reduction in national oil and natural gas consumption. In making this estimate, the Secretary is required to take into account at least the following factors: (a) the extent to which the use of the property to be specified would be increased as a result of the specification, (b) whether sufficient capacity is available to increase production to meet increases in any demand for the property or associated fuels and materials which might be caused by such specification, (c) the amount of oil or natural gas used directly or indirectly in the manufacture of the property and items necessary for its use, and (d) the estimated useful life of the item or associated equipment necessary for its use. The Secretary would also take into account the extent additional use of the property leads, directly or indirectly, to the reduced use of oil or natural gas. Indirect use of oil or natural gas includes use of electricity derived from oil or natural gas.

In making a determination under the first criterion above, which involves the comparison of the reduction of oil and natural gas consumption and the revenue loss, the Secretary must also determine, after consultation with the Secretary of Energy, whether the specification of the property compares favorably, on the basis of the reduction in oil and natural gas consumption per dollar of cost (including revenue loss) to the Federal Government, with other Federal programs in existence or being proposed.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 218** **(821)**	(Packwood) Increases the residential energy credit for certain conservation expenditures (except insulation) from 15 percent to 50 percent; extends the energy tax credit for cogeneration equipment through December 31, 1980; and increases the energy tax credit from 20 percent to 40 percent for solar, wind or geothermal property from January 1, 1980, through December 31, 1990.
Dec. 11, 1979 **No. 219** **(822)**	(Javits, Nelson) Same as amendment No. 752 except that it only applies to incremental tertiary oil removed from the premises before January 1, 1991.
Dec. 11, 1979 **No. 220** **(823)**	(Javits, Nelson) Same as amendment No. 752 except that the windfall profit would be taxed at the rate of 60 percent and the base price for such oil would be increased to $26.
Dec. 11, 1979 **No. 221** **(824)**	(Javits, Nelson) Same as amendment No. 752 except that it would only apply to incremental tertiary oil removed from the premises before January 1, 1991; the windfall profit would be taxed at 60 percent; and the base price for such oil would be increased to $26.
Dec. 11, 1979 **No. 222** **(825)**	(Javits, Nelson) Same as amendment No. 752 except that it would only apply to incremental tertiary oil removed from the premises before January 1, 1991; the base price of such oil would be increased to $26; the windfall profit would be taxed at 50 percent; and there would be no severance tax adjustment.
Dec. 11, 1979 **No. 223** **(826)**	(Javits, Nelson) Same as amendment No. 752 except that it would only apply to incremental tertiary oil removed from the premises before January 1, 1991; the base price of such oil would be increased to $28; the windfall profit would be taxed at 50 percent; and there would be no severance tax adjustment.
Dec. 11, 1979 **No. 224** **(827)**	(Javits, Nelson) Same as amendment No. 752 except that the base price for such oil would be increased to $28; the windfall profit would be taxed at 50 percent; and there would be no severance tax adjustment.
Dec. 11, 1979 **No. 225** **(828)**	(Javits, Nelson) Same as amendment No. 752 except that the base price for such oil would be increased to $26; the windfall profit would be taxed at 50 percent; and there would be no severance tax adjustment.
Dec. 11, 1979 **No. 226** **(829)**	(Tower, Domenici, Helms, Johnston) Provides for the granting of administrative adjustments concerning the payment of the windfall profit tax or modification of any rule, regulation, etc. in cases of special hardship, inequity, or unfair distribution of burdens.

CONFERENCE ACTION—Continued

RESIDENTIAL ENERGY TAX CREDITS—Continued

GENERAL PROVISIONS RELATING TO RESIDENTIAL ENERGY CREDITS—continued

The Secretary is required to make a final determination with respect to any request by an applicant for specifying a conservation item or renewable energy source within one year after the filing of the request, together with any information required to be filed with the request. Each month the Secretary is required to publish a report of any request denied during the preceding month and the reasons for the denial.

In the case of any property which the Secretary specifies an eligible for the credit, the credits are allowed for expenditures made on or after the date on which final notice of the specification is published in the Federal Register. The Secretary may prescribe by regulations that such expenditures made before the close of the taxable year in which the date occurs shall be taken into account in the following taxable year.

Rules to prevent double benefits.—The conference agreement also provides rules to coordinate the residential energy credits with other government subsidies for energy-related expenditures. The conferees are concerned that if no such rules were adopted, the compound effect of various subsidized loan and grant programs could lead to a situation in which the taxpayer could purchase this property with very little expenditure of his own funds. A potential result could be the encouragement of efficiency through expenditures for equipment the production of which would require diverting substantial resources from more effective uses. The effect of the rule provided in the conference agreement, in conjunction with the present treatment of nontaxable grants, is that the purchaser of the eligible equipment must choose between the tax credit, on the one hand, and subsidized energy loans and nontaxable grants, on the other hand. Grants which are taxable are not taken into account under these rules because their taxation serves as a partial offset; similarly, credits against State and local income taxes are not taken into account because the deductibility of these taxes under the Federal income tax implies that the effect of these credits is equivalent to the effect of a taxable grant.

Under current law, expenditures financed by Federal, State, or local grants which are exempt from Federal income tax are not eligible for a residential tax credit. In addition, under the conference agreement, the portion of the expenditures which is provided by subsidized energy financing is not to be eligible for a tax credit. Further, the expenditure limits on energy conservation and renewable energy source property for a particular dwelling are reduced by the portion of expenditures financed by subsidized energy financing, as well as by the amount of nontaxable Federal, State or local government grants used to purchase the energy conservation or renewable energy source property.

Subsidized energy financing means financing provided under a Federal, State or local government program, a principal purpose of which is to provide subsidized financing for projects designed to conserve or produce energy. The term includes, but is not limited to, the direct or indirect use of tax-exempt bonds for providing funds under such a program. Subsidized energy financing, however, does not include loan guarantees.

The reductions in the amount of qualified expenditures and in the expenditure limits will apply to taxable years which begin after December 31, 1980, with respect to financing or grants made after that date.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 227** **(830)**	(Tower) Same as amendment No. 697.
Dec. 11, 1979 **No. 228** **(831)**	(Stevenson) Imposes an additional 50¢ per gallon Federal excise tax on gasoline.
Dec. 11, 1979 **No. 229** **(832)**	(Bradley) Extends the 10% energy investment tax credit to cogeneration equipment installed in connection with boilers and burners which use oil if there is a net savings in the use of oil of at least 30% and the facility qualifies as a major fuel burning installation.
Dec. 11, 1979 **No. 230** **(833)**	(Bradley) Provides a tax credit of up to $250,000,000 to automobile manufacturers who exceed their average fuel economy standards pursuant to the Energy Policy and Conservation Act of 1975.
Dec. 11, 1979 **No. 231** **(834)**	(Bradley, Bumpers, Byrd of West Virginia, Ribicoff, Stewart) Same as amendment No. 776 except newly discovered oil would be excluded from the minimum tax.
Dec. 11, 1979 **No. 232** **(835)**	(Bradley, Bumpers, Byrd of West Virginia, Ribicoff, Stewart) Same as amendment No. 776 except heavy oil and qualified stripper oil would be excluded from the minimum tax.
Dec. 11, 1979 **No. 233** **(836)**	(Bradley, Bumpers, Byrd of West Virginia, Ribicoff, Stewart) Same as amendment No. 776 except incremental tertiary and heavy oil would be excluded from the minimum tax.
Dec. 11, 1979 **No. 234** **(837)**	(Magnuson, Armstrong, Bayh, Biden, Boschwitz, Bumpers, Burdick, Cannon, Chiles, Cochran, DeConcini, Domenici, Durkin, Eagleton, Exon, Garn, Hart, Hatfield, Hayakawa, Hollings, Humphrey, Inouye, Kassebaum, Kennedy, Laxalt, Leahy, McClure, McGovern, Morgan, Muskie, Percy, Proxmire, Pryor, Sasser, Schmitt, Schweiker, Stennis, Stevens, Weicker, Young) Same as amendment No. 706.
Dec. 11, 1979 **No. 235** **(838)**	(Durkin, Cohen, Dole, Leahy, Nelson, Stafford, Tsongas) Provides that a replacement woodburning furnace or boiler that is part of a central heating system and that is energy efficient will qualify for the residential energy credit.
Dec. 11, 1979 **No. 236** **(839)**	(Durkin, Cohen, Leahy, Stafford, Tsongas) Same as amendment No. 848.
Dec. 11, 1979 **No. 237** **(840)**	(Durkin, Cohen, Leahy, Nelson, Stafford, Tsongas) Same as amendment No. 838 except that it applies to expenditures made after September 30, 1981 and before January 1, 1983.

CONFERENCE ACTION—Continued

RESIDENTIAL ENERGY TAX CREDITS—Continued

GENERAL PROVISIONS RELATING TO RESIDENTIAL ENERGY CREDITS—continued

In addition, the Secretary is given the authority to require persons having control of a program which provides subsidized energy financing or an energy grant program to make a return containing the name and address of each individual receiving the financing or grant and the amount of financing or grant received under the program.

INSULATION AND OTHER ENERGY-CONSERVING ITEMS

The conference agreement does not add any new items to the list of qualified energy conservation property. The six items that would have been added to the list in the Senate amendment are to be evaluated by the Secretary using the standards, specified in item 35 above, when the information required for the evaluation has been filed.

RENEWABLE ENERGY SOURCE EQUIPMENT

The conference agreement generally follows the Senate amendment with modifications.

The credit rate for renewable energy source property is increased to 40 percent of the first $10,000 of expenditures, and the conference agreement retains the present 1985 termination date for the credit.

The conference agreement includes the Senate provision that renewable energy source property includes the costs incurred to install solar panels as a roof or as part of a roof.

As under current law, renewable energy source property shall not include other structural components of a residence even though they also may play an ancillary role related to renewable energy source property.

The increased tax credit for renewable energy source property shall apply to expenditures made in taxable years that begin after December 31, 1979. The amendments made with respect to electrical energy from renewable energy sources, the credit for geothermal intangible drilling costs and solar roof panels shall apply to expenditures made after December 31, 1979, in taxable years ending after such date.

BUSINESS TAX INCENTIVES

A. Business Energy Investment Tax Credits

SOLAR AND WIND ENERGY PROPERTY

The conference agreement follows the Senate amendment except that the rate of the energy credit is increased to 15 percent instead of 20 percent and the effective period for this credit is extended only through December 31, 1985. Also, the effective date for repeal of the refundability feature for the energy credit on solar or wind energy property is clarified so that energy credits attributable to qualified investment on or after the January 1, 1980, effective date for this provision will not be refundable where they are carried back to taxable years which begin before January 1, 1980. In addition, the conference agreement adopts the Senate provision which allows the energy credit for equipment which utilizes solar energy to provide process heat for industrial, agricultural, or commercial applications.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979
No. 238
(841)

(Durkin, Cohen, Leahy, Nelson, Stafford, Tsongas) Same as amendment No. 766 except that the credit would only apply to expenditures for replactment woodburning furnaces made after September 30, 1981, and before January 1, 1983.

Dec. 11, 1979
No. 239
(842)

(Durkin, Hatfield, Stafford) Increases the repair allowance percentage for small hydroelectric generating property under the Asset Depreciation Range (ADR) system to 5 percent beginning on October 1, 1980 (from January 1, 1980 through September 30, 1980, the percentage would be 4 percent).

Dec. 11, 1979
No. 240
(843)

(Durkin, Hatfield, Stafford) Same as amendment No. 842 except that the 4 percent allowance would be in effect from January 1, 1980 through September 30, 1981, and the 5 percent allowance would take effect on October 1, 1981.

Dec. 11, 1979
No. 241
(844)

(Durkin, Hatfield, Stafford) Increases the energy percentage for purposes of determining the investment credit for small scale hydroelectric facilities from 10 percent to 15 percent beginning on October 1, 1980.

Dec. 11, 1979
No. 242
(845)

(Durkin, Hatfield, Stafford) Same as amendment No. 844 except that the increase from 10 percent to 15 percent would begin on October 1, 1981.

Dec. 11, 1979
No. 243
(846)

(Durkin, Hatfield, Stafford) Provides that small hydroelectric generating property will qualify as "energy property" for purposes of the energy investment tax credit.

Dec. 11, 1979
No. 244
(847)

(Durkin, Hatfield, Stafford) Same as amendment No. 846 except the credit will be 10 percent between January 1, 1980, and September 30, 1981; 15 percent between October 1, 1981, and December 31, 1980.

Dec. 11, 1979
No. 245
(848)

(Durkin) Provides a tax credit of 30 percent of the cost of wood fuel (up to a maximum of $250).

Dec. 11, 1979
No. 246
(849)

(Durkin) Same as amendment No. 848.

Dec. 11, 1979
No. 247
(850)

(Durkin) Includes wood as a qualified home heating energy source.

Dec. 11, 1979
No. 248
(851)

(Durkin) Provides an income tax deduction for the displacement of a nonrenewable fuel used in a trade or business with a fuel from a renewable energy source.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

SOLAR AND WIND ENERGY PROPERTY—continued

GEOTHERMAL EQUIPMENT

The conference agreement modifies the Senate amendment by increasing the rate of the energy credit for geothermal equipment to 15 percent and by extending the credit only through December 31, 1985.

OCEAN THERMAL EQUIPMENT

The conference agreement modifies the Senate amendment by reducing the rate of the credit to 15 percent and by allowing the credit through December 31, 1985, only for qualifying equipment at two locations designated by the Secretary of the Treasury after consultation with the Secretary of Energy.

A technical amendment is made under the conference agreement to provide an exception from the investment credit rule of general application which requires that qualifying property be used predominantly within the United States. This technical amendment provides that the generally applicable United States use limitation will not apply to qualifying ocean thermal equipment which is owned by a United States person (as defined in Code sec. 7701(a)(30)) and which is used in international or territorial waters to generate energy for use in the United States. (The term United States is defined in Code section 7701(a)(9) to include only the 50 States and the District of Columbia.)

QUALIFYING HYDROELECTRIC GENERATING PROPERTY

The conference agreement provides an 11-percent business energy credit for investments in qualifying hydroelectric property. This credit is generally available for the period from January 1, 1980, through December 31, 1985. In addition, the effective period is extended for three additional years, through December 31, 1988, for qualifying investments which arise from a hydroelectric project for which an application was docketed by the Federal Energy Regulatory Commission before January 1, 1986. This 11-percent energy credit is available both at sites where there is no existing generating capacity and at sites where there is existing capacity. Public utility property is also eligible for this credit if the normalization requirements concerning investment credits for public utility property (under Code section 46(f)) are satisfied. The conference agreement also makes public utility property which is qualifying hydroelectric energy property eligible for the energy credit and allows the regular investment credit for fish passageways which qualify as hydroelectric energy property, effective for qualifying investments after December 31, 1979.

Under the conference agreement, qualifying hydroelectric generating property includes hydroelectric generating equipment (such as turbines and generators), powerhouses and similar structures to house the generating equipment, penstocks to carry water from the impoundment to the turbine, and fish passageways (and related equipment, such as fish counters). Capital costs for repairing or restoring existing nonfunctional generating equipment are also covered. Generating equipment is covered up to, but not including, the electrical transmission stage. Qualifying property also includes capital costs of reconstruction or rehabilitation (but not enlargement) of a dam which impounds water for use by the generating equipment. As a result, qualifying costs exclude those

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 249** **(852)**	(Durkin) Same as amendment No. 851 except that it would be effective for taxable years after September 30, 1981 and before December 31, 1990.
Dec. 11, 1979 **No. 250** **(853)**	(Durkin, Stewart) Expands the definition of qualified fuels for purposes of the tax credit for the production of fuels from nonconventional sources to include gas or steam produced from qualified processed wood or biomass.
Dec. 11, 1979 **No. 251** **(854)**	(Durkin, Stewart) Same as amendment No. 853 except the credit is not extended to steam produced from qualified processed wood or biomass.
Dec. 11, 1979 **No. 252** **(855)**	(Durkin, Stewart) Same as amendment No. 853.
Dec. 11, 1979 **No. 253** **(856)**	(Durkin, Stewart) Same as amendment No. 854.
Dec. 11, 1979 **No. 254** **(857)**	(Durkin, Stewart) Proposes a credit of 10 percent of expenditures (up to $15,000 for the generation or regeneration of a timber stand (including site preparation, seeds and seedlings, and labor). Eligible taxpayers must own at least 10 acres of woodland suitable for producing timber. Effective October 1, 1980, and through September 30, 1990.
Dec. 11, 1979 **No. 255** **(858)**	(Durkin, Stewart) Same as amendment No. 857 except it would not be effective until October 1, 1981.
Dec. 11, 1979 **No. 256** **(859)**	(Durkin, Stewart) Provides that the 10 percent energy credit for qualified investment in biomass property would be increased to 12 percent beginning on October 1, 1980 through December 31, 1980.
Dec. 11, 1979 **No. 257** **(860)**	(Durkin, Stewart) Same as amendment No. 859 except the increase would not be effective until October 1, 1981.
Dec. 11, 1979 **No. 258** **(861)**	(Durkin, Stewart) Includes "biomass property" as defined in the amendment in the definition of alternative energy property and "biomass" in the definition of alternate substance. Also includes the substance of amendment No. 859.
Dec. 11, 1979 **No. 259** **(862)**	(Durkin, Stewart) Same as amendment Nos. 859 and 861 combined.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

QUALIFYING HYDROELECTRIC GENERATING PROPERTY—Continued

for extending or increasing the height of the dam for purposes of increasing the water level or impoundment; however, they include costs for increasing the existing water level or impoundment by strengthening the dam and eliminating leakage. Hydroelectric generating property other htan generating equipment will qualify only if it is required by reason of the installation of qualifying generating equipment.

Qualifying hydroelectric property is eligible for this energy credit onl ywhere it is installed either at an existing dam which was completed before October 18, 1979 (and which was not significantly enlarged after that date) or at a new or existing, natural or manmade water flow (such as a river, a water conduit or an irrigation ditch) which is not at the site of a dam. Water flows from pumped storage facilities tidal action are not intended to be covered by this provision. In addition, the installed capacity of all hydroelectric generating equipment at the site must be less than 125 megawatts in order for qualifying property to be eligible for this credit. The total capacity of generating equipment at the site includes all functional generating equipment at the site as well as new equipment installed during the current taxable year and the three following taxable years.

For purposes of this section, the construction of penstocks powerhouses, fish passageways and similar structures does not constitute construction or enlargement of the impoundment structure. The term "existing dam" includes dams which are currently being used in connection with the generation of eelctricity, dams which have been used in connection with the generation of electricity i the past, and dams which have ever been used in connection with the generatio of electricity. The term "dam rehabilitatio property" includes property for the reconstruction of breached structures and renovation of machinery and structural elements which have been left in place. Furthermore, in the case of an impoundment which does not meet state or federal spillway capacity or other requirements, the term "dam rehabilitation property" includes the replacement of the entire impoundment structure. A dam site or other impoundment site includes any water passageways that are from the water behind the dam or other impoundment, if the primary purpose of the water passageways is from the generation of electricity.

The energy credit is phased out as the total capacity of eelctric generating equipment installed at the site increases from 25 to 125 megawatts. Increases in generating capacity attributable to qualifying costs for restoring existing nonfunctional equipment, and increases which ocurr during the three following years, are also taken into consideration for purposes of this phase-out. Between 25 to 100 mebgawatts, qualified investment is reduced by a fraction equal to 25 divided by the total installed capacity. As total capacity rises from 100 to 125 megawatts, the energy credit is phased out entirely. For example, assume that in each of the years 1975, 1980 and 1983, the taxpayer installs ,at an existing dam, electric generating equipment with an installed capacity of 25 megawatts. Thus, at at the end of 1983, the total installed capacity is 75 megawatts. For each of the years 1980 and 1983, the 11-percent credit will be computed on the basis of 25/75ths of qualified investment.

The conference agreement deletes the Senate provisions concerning depreciation treatment of small scale hydroelectric gen-

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 260** **(863)**	(McClure) Provides special rules for the certification of small plants producing alcohol fuels with the intended purpose of simplifying and expediting the procedure, especially the approval of applications for certification.
Dec. 11, 1979 **No. 261** **(864)**	(McClure) Provides that equipment used for converting biomass into an alcohol fuel would qualify as alternative energy property for purposes of the energy tax credit beginning October 1, 1978, through December 31, 1990.
Dec. 11, 1979 **No. 262** **(865)**	(McClure) Same as amendment No. 864 except that it would qualify for a 20 percent credit from December 1, 1980, until December 31, 1990.
Dec. 11, 1979 **No. 263** **(866)**	(McClure) Provides that terrestrial crop byproducts and residues are included as fuels qualifying for the production credit. Also includes the substance of amendment No. 864.
Dec. 11, 1979 **No. 264** **(867)**	(McClure) Amends amendment No. 774 to provide that if the Secretary does not send a notice of receipt to an applicant for an operating permit to produce alcohol fuels, the application will be treated as if the required notice was sent on the 15th day after the date the Secretary received the application.
Dec. 11, 1979 **No. 265** **(868)**	(McClure) Same as amendment No. 867, except that it amends amendment No. 775.
Dec. 11, 1979 **No. 266** **(869)**	(Armstrong) Prohibits the President from altering any plan in effect on December 3, 1979, phasing out price controls on crude oil.
Dec. 11, 1979 **No. 267** **(870)**	(Armstrong) Amends amendment No. 869 to permit the President to alter the plan if Congress, by concurrent resolution approves the alteration with 30 days.
Dec. 11, 1979 **No. 268** **(871)**	(Hart) Uses the implicit GNP deflator for nonresidential investment in structures, rather than the overall deflator, for purposes of calculating the phaseout of the credit. Would use the average refiner acquisition cost of all, rather than just imported crude oil, as the reference price.
Dec. 11, 1979 **No. 269** **(872)**	(Hart) Provides an energy investment tax credit of 20 percent for large scale synthetic fuel production facilities. To be eligible, the facility would have to produce at least 10,000 barrels of oil equivalent per day.
Dec. 11, 1979 **No. 270** **(873)**	(Hart) Provides an energy investment credit of 20 percent for shale oil equipment and property to convert coal into synthetic fuel.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

QUALIFYING HYDROELECTRIC GENERATING PROPERTY—continued

erating property. The conferees understand that the rates for the sale of electricity produced by hydroelectric facilities owned by taxpayers other than electric utilities are generally not regulated on a rate of return basis, and it is intended that this qualifying hydroelectric generating property will consequently not generally be classified as public utility property which is subject to the Code section 167(l) limitations on the use of accelerated methods of depreciation.

COGENERATION EQUIPMENT

The conference agreement generally follows the provisions of the Senate amendment which allow a 10-percent energy credit from January 1, 1980, through December 31, 1982, for qualifying investments in cogenerating equipment where a limited amount of oil or natural gas is used as a fuel. The conference agreement does not include the provisions of the Senate amendment which would have included cogeneration equipment used in a facility which burned natural gas as a primary fuel on January 1, 1980, or where installed in major fuel-burning installations with oil as a primary fuel.

The credit is allowed under the conference agreement where qualifying equipment is installed in an existing (as of January 1, 1980) industrial or commercial facility as part of an energy-using system which does not use oil, natural gas, or a product of oil or natural gas, as a fuel or where these fuels are used only for startup, backup or flame stabilization purposes and comprise not more than 20 percent of the fuel consumed by the system, determined on the basis of Btu's consumed each year. For this purpose, agricultural and water purification and desalinization facilities are considered to be industrial facilities. Cogeneration equipment includes qualifying equipment added to an energy using system to either begin cogenerating activity or expand existing cogenerating capacity. Where existing cogenerating equipment is replaced, the credit under this provision is available for the replacement cogeneration equipment to the extent attributable to incremental cogenerating capacity. As under existing law, if the property ceases to be qualifying energy property, recapture of the energy credit may occur.

The conference agreement also clarifies the Senate amendment regarding increases in the capacity to cogenerate. Under the conference agreement, equipment would not be eligible if it merely increases the capacity of the system to produce the primary energy product of the system. For example, if a facility is presently producing steam for process use as its primary energy product and electricity as its secondary energy product, a boiler that merely increases the facility's steam capacity would not qualify. (However, the boiler may otherwise be eligible for an energy credit as alternative energy property if it primarily uses an alternate fuel, including fuel derived from biomass.)

It is expected that the determination of primary and secondary energy product within an energy using system will be made on the basis of the relative amounts of energy used by these two functions. In the case of an energy using system where the primary energy product is steam, heat or other useful energy (such as shaft power) for process or space heating purposes, qualifying cogeneration equipment includes a turbine and generator to produce electricity,

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 No. 271 (874)	(Hart) Same as amendment No. 873.
Dec. 11, 1979 No. 272 (875)	(Hart) Redefines the implicit price deflator to be the GNP deflator for nonresidential investment in structures as computed and published by the Department of Commerce.
Dec. 11, 1979 No. 273 (876)	(Hart) Creates an energy budget to project the national rates of energy production and energy consumption.
Dec. 11, 1979 No. 274 (877)	(Jackson) Deletes the provisions in amendment No. 767 which override the Natural Gas Policy Act of 1978.
Dec. 11, 1979 No. 275 (878)	(Jackson) Imposes the windfall profit tax on the untaxed windfall profit from newly discovered oil, incremental tertiary oil and heavy oil unless expended for specified energy investments.
Dec. 11, 1979 No. 276 (879)	(Jackson) Same as amendment No. 878.
Dec. 11, 1979 No. 277 (880)	(Baucus, Hart) Treats gas produced from tight sand formations as qualified fuel for purposes of the credit for production of fuels from nonconventional sources.
Dec. 11, 1979 No. 278 (881)	(Baucus, Hart) Same as amendment No. 880.
Dec. 11, 1979 No. 279 (882)	(Baucus, Hart) Same as amendment No. 880.
Dec. 11, 1979 No. 280 (883)	(Baucus, Hart) Same as amendment No. 880.
Dec. 11, 1979 No. 281 (884)	(Schmitt) Provides an interest and dividend exclusion from an individual's gross income of $200 ($400 on a joint return) for taxable years beginning after December 31, 1980, and before October 1, 1981; $300 ($600 on a joint return) for taxable years beginning after September 30, 1981, and before October 1, 1982; $400 ($800 on a joint return) for taxable years beginning after September 30, 1982, and before October 1, 1983, and $500 ($1,000 on a joint return) for taxable years beginning after September 30, 1983.
Dec. 11, 1979 No. 282 (885)	(Schmitt) Same as amendment No. 762 except that the 25 percent additional exclusion would be phased in over 5 years.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

COGENERATION EQUIPMENT—continued

and also any other equipment up to the electrical transmission stage. Where electricity is the primary product, qualifying equipment includes that necessary to recover and distribute, but not to use, excess energy after the electrical generation function.

SPECIALLY DEFINED ENERGY PROPERTY

The conference agreement contains the provision of the Senate amendment which adds modifications to alumina electrolytic cells as a specified item of specially defined energy property, but it does not include the provisions of the Senate amendment relating to industrial heat pumps and certain low-density infrared heating panels.

Qualifying modifications to alumina cells are intended to mean either a substitution or a substantial change in technology and not periodic cleaning, repairs, or replacement of these cells or their components. For example, qualifying modifications include energy saving additions to, or substitutions of, components of the electrolytic reduction cell or "pot," such as changes to anode or cathode configurations and the addition of thermal insulation.

The conference agreement also continues the present law provisions which authorize the Secretary of the Treasury to specify additional items of qualifying property. In addition, standards are provided for the exercise of this authority. The standards provided by the conference agreement for purposes of the business energy credit are the same standards set forth for purposes of identifying additional items of energy conservation property or renewable energy source property eligible for a residential energy credit under Code section 44C (see item 35 above).

PETROLEUM COKE AND PETROLEUM PITCH

The conference agreement follows the Senate amendment with respect to the provisions which allow the regular credit and accelerated methods of depreciation for certain boilers which use petroleum coke or pitch as a fuel, but deletes the provisions which allow an energy credit for equipment which uses petroleum coke or petroleum pitch as a fuel or to produce a feedstock. In addition, the conference agreement follows the Senate provisions concerning the business energy credit for equipment to produce feedstocks from coal.

The conference agreement clarifies the Senate amendment to provide that where coal (including lignite) is used to produce a feedstock for the manufacture of chemicals and other products, qualifying equipment would generally qualify only to the point where either a marketable substance or a substitute for a petroleum or natural gas derived feedstock is produced. A marketable substance is one that is regularly offered for commercial sale. However, the production of small (either in quantity or value) amounts of marketable byproducts incident to the manufacture of the primary product shall not render the equipment ineligible. The conference agreement also provides that qualifying equipment to produce a feedstock from coal (including lignite) includes equipment to treat intermediate products derived from this coal, for example, equipment to upgrade a coal-derived low-Btu gas to a medium or high Btu gas, to produce methanol or ammonia for use as a feedstock from coal-derived gases or liquids, and to produce hydroprocessed liquids or solids from coal for use as feedstocks

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 283** **(886)**	(Jackson) Same as amendment No. 878 except that the rate of tax would be 20 percent and the base price would be $17 per barrel.
Dec. 11, 1979 **No. 284** **(887)**	(Heinz) Same as amendment No. 762.
Dec. 11, 1979 **No. 285** **(888)**	(Danforth) Limits the exemption from the windfall profit tax for interests held by State or local governments to those interests held on October 24, 1979 and continuously thereafter.
Dec. 11, 1979 **No. 286** **(889)**	(Bayh, Baucus, Church, Dole, Exon, McClure, McGovern, Morgan, Nelson, Packwood, Percy, Stewart, Talmadge) Same as amendment No. 718, except that it provides special rules for small plant alcohol fuel production, an exemption for alcohol fuel produced from coal which is sold to a person who certifies that the fuel would be used appropriately under the act, and a penalty on the diversion of any alcohol produced from coal for use other than as a fuel.
Dec. 11, 1979 **No. 287** **(890)**	(Exon, Baucus, Bayh, Church, Dole, McClure, McGovern, Morgan, Nelson, Packwood, Percy, Stewart, Talmadge) Same as amendment No. 889, except that it reduces the tax credit for alcohol fuel produced from coal to 10 cents per gallon instead of 20 cents.
Dec. 11, 1979 **No. 288** **(891)**	(Armstrong) Amends amendment No. 591 and prohibit the President from altering any plan in effect on December 3, 1979, phasing out price controls on crude oil without congressional approval prior to the conclusion of a mandated study of the effects of decontrol.
Dec. 11, 1979 **No. 289** **(892)**	(Moynihan, Bradley, Leahy, Nelson, Ribicoff, Stewart) Amends amendment No. 776 and imposes a minimum tax on certain newly discovered oil, incremental tertiary oil and heavy oil.
Dec. 11, 1979 **No. 290** **(893)**	(Moynihan, Bradley, Leahy, Nelson, Ribicoff, Stewart) Same as amendment No. 892 except the rate of tax would be 10 percent.
Dec. 11, 1979 **No. 291** **(894)**	(Moynihan, Bradley, Leahy, Nelson, Ribicoff, Stewart) Same as amendment No. 893, except not proposed as an amendment in the second degree.
Dec. 11, 1979 **No. 292** **(895)**	(Moynihan, Bradley, Leahy, Nelson, Ribicoff, Stewart) Same as amendment No. 892 except not proposed as an amendment in the second degree.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

PETROLEUM COKE AND PETROLEUM PITCH—continued

in the production of chemicals and other products. Equipment to convert coal into feedstocks for the manufacture of chemicals or other products does not include equipment, such as an oxygen plant, which is not directly involved in the treatment of coal or a coal product, but produces a substance which is, like coal, a basic feedstock or catalyst used in a coal conversion process. Also, qualifying equipment in an integrated process shall not become ineligible merely because parts of the process are owned by different taxpayers.

COKE AND COKE GAS EQUIPMENT

The conference agreement follows the Senate amendment, but is effective for qualifying investment after December 31, 1979.

BIOMASS PROPERTY

The conference agreement replaces the Senate amendment with a provision that extends, from January 1, 1983, through December 31, 1985, the 10-percent energy investment credit for biomass property; that is, property to convert biomass into a synthetic solid fuel, or to burn this fuel or biomass. Qualified investment for equipment that converts biomass to alcohol for fuel purposes is also eligible for the 10-percent energy investment credit from 1983 through 1985, but only if the equipment producing the alcohol uses a primary energy source (i.e., more than 50-percent of the full energy requirement) other than oil, natural gas, or a product of oil or natural gas.

Under these provisions, biomass is generally any organic substance other than oil, natural gas, or coal, or a product of oil or natural gas or coal. For this purpose, biomass includes waste, sewage, sludge, grain, wood, oceanic and terrestrial crops and crop residues and includes waste products which have a market value. The conferees also intend that the definition of biomass does not exclude waste materials, such as municipal and industrial waste, which include such processed products of oil, natural gas or coal such as used plastic containers and asphalt shingles.

Biomass fuel or feedstock handling, storage, and preparation equipment and pollution control equipment as defined under Code secs. 48(l)(3)(A)(vi) and (vii) are also eligible for the extended 10-percent energy credit under the conference agreement.

The extended credit period for alcohol fuel equipment applies where the primary source of energy is an energy resource (such as coal or geothermal or solar energy) other than oil or natural gas substances. In addition, property that uses oil or natural gas substances as its primary energy source and that is constructed by the taxpayer and placed in service after 1982 is allowed the energy credit under the rules of Code secs. 48(a)(1)(i)(I) and 48(m) only to the extent of costs attributable to construction before 1983. Such property acquired by the taxpayer and placed in service after 1982 is not allowed an energy credit under Code secs. 48(a)(1)(i)(I) or 48(a)(1)(i)(VI). As under existing law, if the property ceases to be qualifying energy property, recapture of the energy credit may occur.

The conference agreement also adds a 10-percent energy credit for equipment that stores fuel derived from garbage (i.e., refuse derived fuel) at the site where the fuel is produced. This equipment, which is not eligible for the energy credit under present law, is eligible for the 10-percent energy credit from January 1, 1980, through December 31, 1985.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 11, 1979 **No. 293** **(896)**	(Moynihan, Leahy, Nelson, Ribicoff) Provides for an exemption from the windfall profits tax for qualified stripper oil and provides that heavy oil would be taxed in tier 3.
Dec. 11, 1979 **No. 294** **(901)**	(Javits) Same as amendment No. 752 except the base price of such oil would be $28 and there would be no provision for a severance tax adjustment.
Dec. 11, 1979 **No. 295** **(902)**	(Javits) Same as amendment No. 752 except that it would only apply to incremental tertiary oil removed from the premises before January 1, 1991; the base price of such oil would be $28; and there would be no provision for a severance tax adjustment.
Dec. 12, 1979 **No. 296** **(903)**	(Armstrong) Prohibits the President from altering any plan in effect on December 3, 1979, phasing out price controls on crude oil without congressional approval.
Dec. 12, 1979 **No. 297** **(904)**	(Schmitt) Same as amendment No. 885 except the maximum exclusion would be $500 plus 25 percent of the excess over $500.
Dec. 12, 1979 **No. 298** **(905)**	(Jackson) Same as amendment No. 878 except the rate of tax would be 75 percent and the base price of newly discovered oil and incremental tertiary oil would be $16.30.
Dec. 12, 1979 **No. 299** **(906)**	(Jackson) Same as amendment No. 878 except the rate of tax would be 75 percent and the base price of newly discovered oil and incremental tertiary oil would be $16.30.
Dec. 12, 1979 **No. 300** **(907)**	(Jackson) Same as amendment No. 905.
Dec. 12, 1979 **No. 301** **(908)**	(Jackson) Same as amendment No. 906.
Dec. 12, 1979 **Nos. 302–313** **(909–920)**	(Bentsen) Provides different dates of reference for determining the rate of severence tax which may not be exceeded.
Dec. 12, 1979 **Nos. 314–320** **(921–927)**	(Bentsen) Provides different dates of reference for determining the rate of severance tax which may not be exceeded.
Dec. 12, 1979 **Nos. 321–326** (928–932)	(Johnston) Same as amendments Nos. 909–920.
Dec. 12, 1979 **Nos. 327–342** **(933–947)**	(Johnston) Same as amendments Nos. 921–927.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

REGULAR INVESTMENT CREDIT FOR ENERGY PROPERTY

The conference agreement does not include the Senate provision.

PUBLIC UTILITY PROPERTY

The conference agreement retains the present law exclusions and makes public utility property ineligible for the energy credit on new types of property added in the bill except qualifying hydroelectric energy property. This provision is effective for qualifying investment after December 31, 1979.

VANPOOLING

The conference agreement does not include the Senate provision

INTERCITY BUSES

The conference agreement follows the Senate amendment. However, several modifications are made to the Senate provision relating to total operating seating capacity. In addition the conference agreement adds a related taxpayer rule under which buses owned by a person related to the taxpayer will be considered in determining the taxpayers total operating seating capacity. It is expected that rules similar to those contained in Code section 52 (a) and (b) will apply.

The conference agreement clarifies the Senate amendment to indicate that the credit applies only to qualified investment attributable to an increase in operating seating capacity. For example, a bus that increases the taxpayer's total operating seating capacity by one seat is eligible only to the extent of the cost attributable to the addition of that one seat.

The conference agreement substitutes for the 10,000 mile rule in the Senate amendment a provision giving the Secretary authority to determine the circumstances under which a bus will be considered to be used on a full-time basis for purposes of total operating seating capacity. It is expected that the Secretary will include buses acquired at the end of the taxable year and used on a full-time basis for the remainder of the year (or, if acquired on the last day of the year, will be used on a full-time basis), even if the buses are not used for any specified number of miles.

AFFIRMATIVE COMMITMENTS

The conference agreement follows the Senate amendment.

TAX CREDIT FOR PURCHASE OF ELECTRIC MOTOR VEHICLES

The conference agreement does not include the Senate provision.

FUEL EFFICIENT AERODYNAMIC EQUIPMENT FOR TRUCKS

The conference does not include the Senate provision.

DOUBLE-DIPPING PROVISIONS

The conference agreement provides rules to coordinate the business energy credits with other government subsidies for energy-related expenditures. The conferees are concerned that if no such rules were adopted, the compound effect of various subsidized loan and grant programs could lead to a situation in which the tax-

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 12, 1979 **Nos. 343–363** **(948–967)**	(Johnston) Provides different base prices for tier 1 oil from $9.01 per barrel to $9.90 per barrel.
Dec. 12, 1979 **Nos. 364–366** **(968–970)**	(Johnston) Provides different decline rates for determining tier 2 oil, ranging from 3.3 percent per month to 3.5 percent per month.
Dec. 12, 1979 **Nos. 367–397** **(971–1001)**	(Long) Same as amendments Nos. 968–970 with the decline rate ranging from 1.4 percent per month to 5.7 percent per month.
Dec. 12, 1979 **No. 398** **(1002)**	(Long) Amends amendment No. 698 to use the definition of stripper oil contained in the March 1979 energy regulations rather than the June 1979 regulations.
Dec. 12, 1979 **No. 399** **(1003)**	(Long) Amends amendment No. 698 by making a clerical change.
Dec. 12, 1979 **Nos. 400–412** **(1004–1017)**	(Long) Same as amendments Nos. 909–920.
Dec. 12, 1979 **Nos. 413–420** **(1018–1025)**	(Long) Same as amendments Nos. 921–927.
Dec. 12, 1979 **No. 421** **(1026)**	(Long) Amends amendment No. 815 by striking the number "1" and inserting in its place the number "19".
Dec. 12, 1979 **No. 422** **(1027)**	(Long) Same as amendment No. 1026.
Dec. 12, 1979 **No. 423** **(1028)**	(Long) Amends amendment No. 815 by striking the word "the" and adding in its place the words "the constitutionally dubious tax".
Dec. 12, 1979 **No. 424** **(1029)**	(Long) Amends amendment No. 815 by striking the word "the" and inserting in its place the words "discriminatory tax".
Dec. 12, 1979 **No. 425** **(1030)**	(Long) Same as amendment No. 1029.
Dec. 12, 1979 **No. 426** **(1031)**	(Long) Same as amendment No. 1028.
Dec. 12, 1979 **No. 427** **(1032)**	(Bentsen) Amends amendment No. 758 by making a clerical change.
Dec. 12, 1979 **No. 428** **(1033)**	(Bentsen) Amends amendment No. 759 by making a clerical change.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

DOUBLE-DIPPING PROVISIONS—continued

payer could purchase this property with very little expenditure of his own funds. A potential result could be the encouragement of inefficiency through expenditures for equipment the production of which would require diverting substantial resources from more effective uses. The effect of the rule provided in the conference agreement, in conjunction with the present treatment of nontaxable grants, is that the purchaser of the eligible equipment must choose between the tax credit, on the one hand, and subsidized energy loans and nontaxable grants, on the other hand. Grants which are taxable are not taken into account under these rules because their taxation serves as a partial offset; similarly, credits against State and local income taxes are not taken into account because the deductibility of these taxes under the Federal income tax implies that the effect of these credits is equivalent to the effect of a taxable grant.

Under present law, in general, if property is financed with nontaxable government grants, the tax basis in the property, for such purposes as depreciation and investment credits (including energy investment credits), is reduced to the extent that the property is financed with such grants; these rules, which partially offset the benefit of these grants, are not changed under the conference agreement. The conference agreement provides a similar rule, but only for purposes of the energy credit, to the extent that property is financed with tax-exempt industrial development bonds or certain other government subsidized financing.

Under the conference agreement, in the case in which qualified investment is financed in whole or in part by the proceeds of tax-exempt industrial development bonds or by subsidized energy financing, the amount taken into account for purposes of applying the energy percentage would be qualified investment multiplied by a fraction. The fraction is determined by dividing that portion of qualified investment in the property which is allocable to this financing or proceeds by qualified investment in the property and subtracting this quotient from one.

Subsidized energy financing means financing provided under a Federal, State, or local program, a principal purpose of which is to provide subsidized financing for projects designed to conserve or produce energy. Subsidized financing includes, but is not limited to, the direct or indirect use of tax-exempt bonds for providing funds under such a program. Subsidized financing does not include, however, loan guarantees.

Under current law, one-half of the energy percentage is allowed for property financed in whole or in part by industrial development bonds. Under this rule, when energy property is installed in conjunction with other property that is allowed to be financed by industrial development bonds because such other property is described in section 103(b)(4), the energy property is not considered to be financed in whole or in part by industrial development bonds. The rule provided in this bill replaces the current law rule and will generally be effective for periods after December 31, 1982. However, in the case of property which is allowed the energy percentage for the first time under this bill, this rule would apply to periods after December 31, 1979. This additional property includes qualified hydroelectric generating property, cogeneration equipment, certain intercity buses, ocean thermal property, certain property which produces coke or coke gas or uses coal to produce certain chemicals, property which generates process heat from solar energy, alumina

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 12, 1979 **No. 429** **(1034)**	(Bentsen) Amends amendment No. 759 by making a clerical change.
Dec. [illegible], 1979 **No. 430** **(1035)**	(Bentsen) Amends amendment No. 759 by making a clerical change.
Dec. 12, 1979 **No. 431** **(1036)**	(Danforth) Same as amendment No. 888.
Dec. 12, 1979 **No. 432** **(1037)**	(Danforth) Same as amendment No. 800.
Dec. 12, 1979 **No. 433** **(1038)**	(Bumpers) Provides a tax credit for converting an automobile engine to use alcohol fuel.
Dec. 12, 1979 **No. 434** **(1039)**	(Bumpers, Jackson, Moynihan) Requires the filing of quarterly reports with the Department of Energy by any entity importing petroleum or petroleum products into the United States.
Dec. 12, 1979 **No. 435** **(1040)**	(Percy) Same as amendment No. 682.
Dec. 12, 1979 **No. 436** **(1041)**	(Durenberger) Same as amendment No. 802.
Dec. 12, 1979 **No. 437** **(1042)**	(Glenn) Provides for an annual review of energy research and development projects within the Department of Energy by the National Academy of Sciences.
Dec. 12, 1979 **No. 438** **(1043)**	(Tower) Provides an exemption from the windfall profits tax for economic interests held by medical or educational organizations which are tax exempt and publicly supported and which were held on October 24, 1979, and all times thereafter and also exempt economic interests held by churches on October 24, 1979, and all times thereafter if its proceeds are dedicated to educational or medical organizations.
Dec. 12, 1979 **No. 439** **(1044)**	(Boschwitz) Permits employees to exclude from gross income reimbursements by employers for mass transit or carpooling costs between home and work.
Dec. 12, 1979 **No. 440** **(1045)**	(Boschwitz) Same as amendment No. 1044.
Dec. 12, 1979 **Nos. 441–456** **(1046–1060)**	(Wallop) Same as amendments Nos. 968 through 970 with the decline rate ranging from 3.6 percent per month to 5 percent per month.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

DOUBLE-DIPPING PROVISIONS—continued

electrolytic cells, and storage equipment for fuel derived from garbage. In the case of property financed by subsidized energy financing other than financing provided from the proceeds of any tax-exempt industrial development bond, no financing made before January 1. 1980, will be taken into account.

B. Alternative Fuel Production Credit

ALTERNATIVE FUEL PRODUCTION CREDIT

The conference agreement adopts a modified version of the Senate amendment. This provision is intended to provide producers of alternative fuels with protection against significant decreases in the average wellhead price for the uncontrolled domestic oil, with which alternative fuels frequently compete. The credit generally is to act only as a guaranteed price floor when the price of oil is in excess of $29.50, but the credit would become available if, at any time prior to its expiration, the price of oil falls to below $29.50, adjusted for inflation. Special rules are provided, however, for production of gas from Devonian shale, qualifying processed wood, and steam from solid agricultural byproducts to allow a credit when the price of oil is above $29.50.

Generally, under the conference agreement, a $3 credit is available for the production and sale of alternative fuels to unrelated persons after December 31, 1979, and before January 1, 2001, from facilities placed in service after December 31, 1979, and before January 1, 1990, or from wells drilled after December 31, 1979, and before January 1, 1990, on properties which first began production after January 1, 1980. The credit is based on an eligible fuel's barrel-of-oil equivalence, and phases out as the average wellhead price of uncontrolled domestic oil rises from $23.50 to $29.50. The credit for tight sands gas terminates if that gas is deregulated. Both the credit (except in the case of tight sands gas production) and the phase out range are adjusted for post-1979 changes in the GNP deflator.

The credit does not apply to gas production from any property on which a well is located is subject to an election under section 107(d) of the NPGA. Therefore, an election to receive an incentive price for gas from any well precludes the application of the credit as to all production from the property on which the well is located.

The credit is $3 for the production of each unit of 5.8 million Btus of energy, the equivalent of one barrel of oil. All Btu measurements are made without taking into account any Btus attributable to material other than the eligible source.

Sources eligible for the credit, and the definitions of those sources, generally are the same as those in the Senate amendment. Natural gas produced from a tight formation, however, has the same definition as that determined by FERC under the NGPA except that the credit is allowed only with respect to gas entitled to at least 150 percent of the gas ceiling price set under section 103 of the NGPA. The conference agreement also adds alcohol produced from coal as an eligible fuel.

Under the conference agreement the price to which the phase out is linked is the annual average price of uncontrolled domestic oil (except in the case of gas produced and sold from Devonian shale during 1980, 1981, or 1982). This price is to be estimated by the Secretary and published, together with the inflation adjustment factor, by April of the year following that for which the credit is being computed.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 12, 1979 No. 457 (1061)	(Hollings) Imposes an excise tax of $10 per barrel (or the equivalent) on imported crude oil and imported refined petroleum products.
Dec. 12, 1979 Nos. 458–620 (1062–1223)	(Long) Provides different percentages for determining the base level of production of a property for purposes of defining incremental tertiary oil.
Dec. 12, 1979 Nos. 621–627 (1224–1230)	(Long) Provides various commencement dates for the period during which the base price for tier 2 oil would be increased.
Dec. 12, 1979 No. 628 (1231)	(Long) Modifies the amount by which the base price for tier 2 oil would be increased during the 50 month period commencing November 1986.
Dec. 12, 1979 Nos. 629–653 (1232–1255)	(Long) Same as amendments Nos. 1124–1230.
Dec. 12, 1979 Nos. 654–673 (1256–1274)	(Long) Same as amendment No. 1231.
Dec. 12, 1979 Nos. 674–708 (1275–1308)	(Long) Same as amendments Nos. 1062–1223.
Dec. 12, 1979 No. 709 (1309)	(McClure) Same as amendment No. 864.
Dec. 12, 1979 No. 710 (1310)	(McClure) Same as amendment No. 865 except the effective dates remain the same as in the committee substitute.
Dec. 12, 1979 No. 711 (1311)	(McClure) Provides that terrestrial crop byproducts and residues are included as fuels qualifying for the production credit.
Dec. 12, 1979 No. 712 (1312)	(McClure) Same as amendment No. 1311.
Dec. 12, 1979 No. 713 (1313)	(McClure) Same as amendment No. 865.
Dec. 12, 1979 No. 714 (1314)	(McClure) Same as amendment No. 865.
Dec. 12, 1979 No. 715 (1315)	(McClure) Same as amendment No. 867.
Dec. 12, 1979 No. 716 (1316)	(McClure) Same as amendment No. 867.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

ALTERNATIVE FUEL PRODUCTION CREDIT—continued

Credit offsets.—To the extent that the credit is available for the production and sale of any of the eligible sources, it is reduced in proportion to Federal, State, and local grants, subsidized energy loans, and tax-exempt financing provided in connection with the construction or acquisition of the facility or its equipment. For this purpose, all tax-exempt financing, and all Federal, State, and local grants (whether or not taxable or energy related), but only subsidized loans which are energy related, are taken into account. Loan guarantees are not taken into account. The proportion of a facility deemed to be financed by subsidized financing equals the sum of the grants, subsidized energy loans and tax-exempt financing divided by the sum of the gross additions to capital account attributable to the project.

The production credit also is reduced, dollar-for-dollar, in proportion to energy investment credits allowed in respect of the property used to produce the alternative fuels eligible for the credit. All energy investment credits allowed to any party (including parties to a lease of the property and to predecessors) with respect to the fuel production property are taken into account.

Generally, the credit offset computation is made on an annual basis. The energy investment credit offset applies only up to the point at which the full energy investment credit has been recaptured.

Devonian shale gas.—For production and sales in calendar years 1980, 1981, and 1982, the phase out of the credit for gas produced from Devonian shale is based on the price of deregulated natural gas, not deregulated oil. For sales during these years, the credit phases out as the average price of high cost natural gas (as determined under section 107(c)(2), (c)(3), and (c)(4) of the NGPA) rises from $4.05 to $5.08 per thousand cubic feet (mcf). For sales after 1982, the generally applicable credit phaseout based on the price of oil applies.

Qualifying processed wood fuel.—The definition of qualifying processed wood fuel under the conference agreement generally is the same as that contained in the Senate amendment. The conference agreement clarifies, however, that qualifying processed wood fuel does not include charcoal, fireplace products, or wood products used for ornamental or recreational purposes. This exclusion encompasses fireplace products marketed in the form of "convenience logs," and similar residential compressed products which are wood based. In addition, the conference agreement clarifies that any Btu content of the processed wood that is attributable to nonwood additives, e.g., oil, gas, wax, plastic, glue, etc., is not taken into account in determining whether the Btu content of the processed wood has been increased by at least 40 percent over the Btu content of the wood immediately prior to the processing. (Under the general rule, Btus attributable to such additives are not taken into account in determining the amount of the credit for the year.)

The credit for qualifying processed wood is available only as to production and sales from facilities first placed in service in calendar years 1980 and 1981. As to production from those facilities, it is available for production and sales before either October 1, 1983, or three years from the date that the facility first is placed in service, whichever comes later. In addition, the phaseout based on the price of oil does not apply to production and sales during the first three years from the date the facility first was placed in service.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 12, 1979 **No. 717** **(1317)**	(Heflin) Defines "marginal property" for purposes of regulations prescribed under the Energy Petroleum Allocation Act of 1973 as property whose average daily production of crude oil (with exceptions) per well during calendar year 1978 did not exceed 40 barrels and whose average completion depth was 10,000 feet or more; provided the property is unitized under an agreement approved by a State regulatory body and that a majority of the working interests in the property is owned by persons each having no more than 3 percent of the total of such working interests.
Dec. 12, 1979 **No. 718** **(1318)**	(Heflin) Same as amendment No. 1317, but without the requirement that the property be unitized or the restrictions on ownership of the working interests in the property.
Dec. 12, 1979 **No. 719** **(1319)**	(Heflin) Exempts front-end tertiary oil from the windfall profit tax.
Dec. 12, 1979 **No. 720** **(1320)**	(Cranston) Provides that the Secretary of Energy will submit a report to Congress each year which includes any item to be added as items qualifying for the energy tax credit.
Dec. 13, 1979 **No. 721** **(1321)**	(Dole) Raises the maximum expenditure against which the credit would apply from $10,000 to $12,500.
Dec. 13, 1979 **No. 722** **(1322)**	(Dole) Amends the expiration date of the credit from January 1, 2000 to October 30, 1999.
Dec. 13, 1979 **No. 723** **(1323)**	(Dole) Reduces the credit from $3.00 to $2.50.
Dec. 13, 1979 **No. 724** **(1324)**	(Dole) Permits depletion, § 263(c) costs, and the windfall profit tax additional deductions in the computation of taxable income.
Dec. 13, 1979 **No. 725** **(1325)**	(Dole) Provides that the base price would be rounded to the nearest dollar.
Dec. 13, 1979 **No. 726** **(1326)**	(Dole) Same as amendment Nos. 1062–1223.
Dec. 13, 1979 **No. 727** **(1327)**	(Dole) Provides that the monthly increments for the base price of tier 2 oil will begin in October 1985 rather than November 1986.
Dec. 13, 1979 **Nos. 728–731** **(1329–1332)**	(Dole) Provides various limitations by which windfall profit tax could not exceed certain percentages of net income.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

ALTERNATIVE FUEL PRODUCTION CREDIT—continued

Steam from solid agricultural byproducts.—The definition of solid agricultural byproducts under the conference agreement generally is the same as that contained in the Senate amendment. As such, the term includes only solid byproducts of farming or agriculture, and does not include timber byproducts or other forms of biomass generally.

The credit for steam from solid agricultural byproducts is available only for production and use before January 1, 1985, in facilities placed in service after December 31, 1979. However, the phaseout based on the price of oil does not apply to production and use of such steam during the first three years from the date that the facility first is placed in service. In addition, a special rule applies to post-1979 increases in the production capacity or replacement of facilities first placed in service before 1980. Such production capacity increases or replacements basically are treated as facilities first placed in service after 1979. Therefore, production of steam attributable to these increases is eligible for the credit.

C. Alcohol Fuels Provisions

EXCISE TAX EXEMPTION FOR GASOHOL AND OTHER ALCOHOL FUELS

The conference agreement extends this excise tax exemption through December 31, 1992 (and makes essentially the same technical amendments as in the Senate bill).

One of the major underlying issues pervading the entire conference was the question of the Highway Trust Fund. All conferees are aware of projections indicating that in the near future there will be a sizable reduction in the estimated tax receipts dedicated to the Highway Trust Fund. This includes the reduction due to the gasohol exemption contained in this conference report. The conferees are convinced that it is essential that hearings begin as rapidly as possible in the remainder of this session to consider the question of finding ways and means to restore the Highway Trust Fund to the level required to carry out its future purposes. For this reason the conferees would propose that not only should hearings be scheduled as soon as possible after the passage of the windfall profit tax legislation but also that all agencies concerned with the future of the Highway Trust Fund be allowed to provide whatever information is needed by Congress to give proper consideration to proposals for a restoration of the Highway Trust Fund to its full capabilities. The conferees are aware that there is a definite need to continue and extend the life of the Highway Trust Fund not only because proper funding is needed for the repair, rehabilitation and reconstruction of our major federal arteries but also because there is need to keep our systems in proper order so that the mass transportation system of the future, which is largely dependent on the Federal Aid system, will continue in full force.

The conferees also intend that the exemption for alcohol fuels should not apply to any future increases in the taxes on gasoline or other motor fuels to the extent that such increases result in the taxes being imposed at a rate in excess of 4 cents per gallon.

CREDIT FOR CERTAIN ALCOHOL FUELS

The conference agreement generally follows the Senate amendment except that (1) no credit is provided for alcohol produced from coal; (2) several amendments are made to integrate the credit

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 13, 1979 **No. 732** **(1333)**	(Dole) Changes the date for determining the base production control level from June 1979 to January 1980.
Dec. 13, 1979 **Nos. 733–738** **(1334–1339)**	(Dole) Provides different decline rates for determining tier 1 oil.
Dec. 13, 1979 **No. 739** **(1340)**	(Dole) Amends the title of the act.
Dec. 13, 1979 **No. 740** **(1341)**	(Dole) Removes the windfall profit tax on a fraction of a barrel.
Dec. 13, 1979 **No. 741** **(1342)**	(Dole) Determines the inflation adjustment by reference to the Consumer Price Index rather than the implicit price deflator.
Dec. 13, 1979 **No. 742** **(1343)**	(Dole) Retitles pt. 4 of title II: "Energy Doctor Program."
Dec. 13, 1979 **No. 743** **(1344)**	(Dole) Deletes the credit to public utilities for revenue losses attributable to certain residential energy efficiency programs.
Dec. 13, 1979 **No. 744** **(1345)**	(Dole) Retitles sec. 101 and title I.
Dec. 13, 1979 **Nos. 745–763** **(1346–1363)**	(Dole) Provides various average landed prices for purposes of determining the base price for tier 3 oil.
Dec. 13, 1979 **No. 764** **(1364)**	(Dole) Increases the base price of tier 2 oil 10 cents per month, until the tax is terminated.
Dec. 13, 1979 **No. 765** **(1365)**	(Dole) Reduces the TAPS adjustment to $3 (from $6.26) over the TAPS tariff for the preceding calendar quarter.
Dec. 13, 1979 **No. 766** **(1366)**	(Dole) Increases the TAPS adjustment to $9 (from $6.26) over the TAPS tariff for the preceding calendar quarter.
Dec. 13, 1979 **No. 767** **(1367)**	(Dole) Same as amendment No. 1062.
Dec. 13, 1979 **No. 768** **(1368)**	(Dole) Strikes the special rules in the committee bill for post-1978 transfers of property.
Dec. 13, 1979 **No. 769** **(1369)**	(Dole) Changes the effective date for section 101 from January 1, 1980 to January 16, 1980.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

CREDIT FOR CERTAIN ALCOHOL FUELS—continued

and the excise tax exemption so that an incentive is provided to encourage the use of fuels containing more than 10 percent alcohol; (3) the credit generally is available only to a person who blends or uses alcohol in a trade or business and must be included in income in the taxable year it is earned (rather than in the taxable year following the year for which it is allowed); (4) a seven-year carry-forward of any unused credit is provided; and (5) the credit applies only to sales or uses after September 30, 1980, and on or before December 31, 1992. Although no credit may be claimed for any sale or use of alcohol which occurs after December 31, 1992, credits unused as of such date may be carried forward to taxable years beginning in 1993 and 1994.

Under the Senate amendment, if a fuel is at least 10 percent alcohol and it would have been subject to the Federal excise taxes on motor fuels but for the gasohol exemption, the exemption would apply, but no additional benefit would be allowable if more than 10 percent alcohol were used. Thus, the tax benefit on a per-gallon-of-alcohol basis would be less for a fuel which is 20 percent alcohol than for a fuel which is 10 percent alcohol. Under the conference agreement, a fuel which is more than 10 percent alcohol is not only eligible for the excise tax exemption (assuming the excise taxes would otherwise be applicable) but also qualifies for a credit based on the volume and proof of alcohol in the fuel. The credit would be reduced by the amount of excise tax exemption applicable to the fuel.

For example, if a taxpayer blends 7,000 gallons of gasoline and 3,000 gallons of 190 proof alcohol and sells the mixture to a service station, the amount of credit allowable would be $800, computed as follows: 3,000 gallons × $0.40 = $1,200, reduced by $400 (10,000 gallons × $0.04).

The conference agreement also modifies the rules relating to the credit for alcohol which is used as a fuel without being blended or mixed with another liquid. Under the conference agreement the credit would generally be available to the user of such fuel. However, if such fuel is sold at retail and placed in the fuel tank of a vehicle, the credit (with appropriate reduction for the amount of excise tax exemption applicable to the fuel) is to be claimed by the retail seller, rather than by the user.

TAX-PAID GASOLINE

The conference agreement generally follows the Senate amendment with minor technical modifications and a change in the expiration date to reflect the revision in the expiration date of the excise tax exemption for alcohol fuels.

REGULATION OF ALCOHOL PRODUCTION

The conference agreement follows the Senate amendment except for minor language changes.

The conferees intend that these provisions of the conference report not be interpreted as affecting the Treasury Department's authority, under present law, to revoke or suspend permits for distilled spirits plants.

STUDY OF IMPORTED ALCOHOL

The conference agreement follows the Senate amendment.

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 13, 1979 **No. 770** **(1370)**	(Dole) Strikes the provision extending the residential energy credit to landlords and joint owners.
Dec. 13, 1979 **No. 771** **(1371)**	(Dole) Requires a replacement oil furnace or boiler to have an efficiency rating of 95 percent (rather than 80 percent) in order to qualify for the residential energy credit.
Dec. 13, 1979 **No. 772** **(1372)**	(Hart) Same as amendment No. 871 and also makes investment in shale oil property eligible for the energy investment credit. Also, investment in pioneering synthetic fuel property would be eligible for the energy investment credit.
Dec. 13, 1979 **No. 773** **(1373)**	(Hart) Same as amendment No. 1372.
Dec. 13, 1979 **No. 774** **(1374)**	(Dole) Requires the President to submit to Congress a report on the decontrol of oil prices and the windfall profit tax by February 1, 1983, rather than January 1, 1983.
Dec. 13, 1979 **No. 775** **(1375)**	(Roth) Limits total Federal tax receipts and expenditures to a percentage of gross national product equal to: 21 percent in fiscal year 1981; 20.5 percent in fiscal year 1982; 20 percent in fiscal year 1983; 19.5 percent in fiscal year 1984 and thereafter.
Dec. 13, 1979 **No. 776** **(1376)**	(Roth) Limits total Federal expenditures to a percentage of gross national product equal to 21 percent in fiscal year 1981; 20 percent in fiscal year 1982 and thereafter.
Dec. 13, 1979 **No. 777** **(1377)**	(Levin, Percy, Ribicoff) Same as amendment No. 720 except the list of actions which would disqualify a utility from receiving the credit is less restrictive, and the definition of "administrative costs" is expanded.
Dec. 13, 1979 **No. 778** **(1378)**	(Dole) Adds "integrated agricultural energy property" to the list of property qualifying for the energy credit.
Dec. 13, 1979 **No. 779** **(1379)**	(Dole) Provides that the energy investment tax credit be extended to integrated agricultural energy property as defined in the amendment.
Dec. 13, 1979 **No. 780** **(1380)**	(Dole) Provides that the fund will be available for the impact of higher energy costs resulting from the windfall profit tax in addition to the causes listed in the committee bill.
Dec. 13, 1979 **No. 781** **(1381)**	(Dole) Provides that the President will study and report annually to Congress on the impact of the windfall profit tax on the prices of oil related products.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

REPORTS

The conference agreement follows the Senate amendment except that the reports are to be made only through 1992.

D. Industrial Development Bond Provisions

INCOME TAX EXEMPTION FOR BONDS FOR SOLID WASTE DISPOSAL FACILITIES

The conference agreement, in general, follows the first and second provision of the Senate amendment (with certain modifications) and deletes the third provision of the Senate amendment.

Under the conference agreement, the term "solid waste disposal facility" is defined to include a "qualified steam-generating facility" and a "qualified alcohol producing facility." As a consequence, tax exempt IDBs may be used to finance such facilities. In addition, the conference agreement allows tax-exempt bonds to be issued for certain solid waste-energy producing facilities. The conferees intend that, wherever there is a requirement that a particular person own facilities for purposes of the IDB provisions of this section of the bill, the requirement means the facilities are owned for tax purposes by that person. The conferees also want to make it clear that the amount of solid waste disposal facilities that can be financed by tax-exempt IDBs under the provisions of this bill or under present law is not to be reduced by the value of any product created by the solid waste disposal facilities.

(a) *Qualified steam-generating facilities.*—The term "qualified steam-generating facility", in general, is defined to mean a steam-generating facility which meets two requirements. A steam generating facility includes incinerators, boilers, smokestacks, and precipitators and other property used in the generation of steam. However, a steam-generating facility would not include property used in the transmission of steam.

The first requirement provides that more than half of the fuel (determined on a Btu basis) used in the generation of steam must be solid waste or solid waste derived fuel. The second requirement provides that substantially all of the solid waste derived fuel which is used at the steam-generating facility must be produced at a facility which is located at or adjacent to the site of the steam-generating facility. The facility for producing solid waste derived fuel also must be owned and operated by the same person who owns and operates the steam-generating facility.

The conference agreement also provides a special rule for steam-generating facilities owned by a State or political subdivision of a State. Under the special rule, the second requirement will be treated as being satisfied if substantially all the solid waste derived fuel used at the steam generating facility is produced at a facility which is owned and operated by or for the same State or same political subdivision or subdivisions of a State which owns the steam generating facility, and if substantially all the solid waste processed in the facility for producing solid waste derived fuel is collected from the area in which the steam generating facility is located. For example, in the case of a county solid waste authority which owns and operates a steam generating facility, substantially all the solid waste processed at the facility for producing solid waste derived fuel must be collected from within the county in which the steam generating facility is located. Further, in the case of a solid waste authority having jurisdiction with respect to a metropolitan area lying in two contiguous States

7

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 13, 1979 **No. 782** **(1382)**	(Dole) Provides for 5¢ per month increases in the base price of tier 1 oil beginning November 1. 1986 and ending December 31. 1990.
Dec. 13, 1979 **Nos. 783–792** **(1383–1392)**	(Dole) Provides for different monthly increments in the base price of tier 2 oil ranging from 7¢ to 16¢.
Dec. 13, 1979 **No. 793** **(1393)**	(Dole) Deletes the provision providing that interest earned on bonds used to finance certain State owned hydroelectric power generators are tax exempt.
Dec. 13, 1979 **No. 794** **(1394)**	(Dole) Deletes the tax credit for gasohol.
Dec. 13, 1979 **No. 795** **(1395)**	(Dole) Suspends the energy regulations until the phaseout of the windfall profits tax becomes complete.
Dec. 13, 1979 **No. 796** **(1396)**	(Dole) Clarifies the Home Energy Assistance Act (as added to the bill by committee amendment on November 16, 1979) to include a reference relating to the decontrol of oil prices.
Dec. 13, 1979 **No. 797** **(1397)**	(Dole) Same as amendment No. 1396.
Dec. 13, 1979 **No. 798** **(1398)**	(Dole) Same as amendment No. 1396.
Dec. 13, 1979 **No. 799** **(1399)**	(Dole) Adds to the findings of the Home Energy Assistance Act (as added to the bill by committee amendment on November 16, 1979) that certain groups of people bear a disproportionate burden of the increase of home energy costs due to the age and condition of their homes.
Dec. 13, 1979 **No. 899** **(1400)**	(Dole) Deletes the Home Energy Assistance Act (as added to the bill by committee amendment on November 16, 1979).
Dec. 13, 1979 **Nos. 801–825** **(1401–1425)**	(Dole) Proposes various rates of tax on certain economic interests in crude oil held by State and local governments.
Dec. 13, 1979 **No. 826** **(1426)**	(Dole) Provides that heavy oil includes oil with an API specific gravity of 24 degrees or less.
Dec. 13, 1979 **No. 827** **(1427)**	(Dole) Provides that the windfall profit tax on any barrel of crude oil could not exceed 75 percent of the net income attributable to such barrel of oil.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

INCOME TAX EXEMPTION FOR BONDS FOR SOLID WASTE DISPOSAL FACILITIES—continued

which owns a steam generating facility located in that metropolitan area substantially all the solid waste processed in the facility for producing solid waste derived fuel must be collected from within that metropolitan area.

(b) *Qualified alcohol producing facility.*—The term "qualified alcohol producing facility," in general, means a facility for the production of alcohol which meets certain requirements. Such a facility will include property required to convert cellulose fiber into sugar and property required in the fermentation of the sugar whether those processes occur in one or more steps. It will also include property used in the distillation of the fermented solution.

In order for a facility for the production of alcohol to be a qualified facility, three requirements must be satisfied. The first requirement provides that the primary product obtained from the facility must be alcohol. The second requirement provides that more than half the feedstock (determined on a reasonable basis, e.g., sugar content) used in the production of alcohol must be solid waste or a feedstock derived from solid waste. The third requirement provides that substantially all the solid waste derived feedstock used at the alcohol producing facility must be produced at a facility located at or adjacent to the site of the alcohol producing facility and the solid waste derived feedstock production facility must be owned and operated by the same person who owns and operates the alcohol producing facility.

The conference agreement also provides a special rule for certain alcohol facilities. A facility for the production of alcohol from solid waste which satisfies this special rule will not be required to meet the third requirement for a "qualified alcohol producing facility." A facility will satisfy the special rule where two conditions are satisfied. First, substantially all the solid waste derived feedstock for the facility must be produced at a facility which (i) went into full production during 1977, (ii) is located within the limits of a city, and (iii) is located in the same metropolitan area as the alcohol-producing facility. The second condition provides that prior to March 1, 1980 there have been negotiations between a governmental body (e.g., a governmental authority) and an organization described in section 501(c)(3) of the Code with respect to the utilization of a special process for the production of alcohol at the facility.

The special rule applies only in the case where the aggregate amount of obligations issued (by reason of this special rule) with respect to a project do not exceed $30 million, and such obligations are issued prior to January 1, 1986.

(c) *Solid waste-energy producing facility.*—The conference agreement also provides that an obligation issued by an authority for two or more political subdivisions of a State which is part of an issue substantially all the proceeds of which are to be used to provide solid waste-energy producing facilities shall be treated as a tax-exempt obligation of a political subdivision of a State which meets the requirements of an exempt activity of section 103(b)(4)(E) of the Code. For purposes of this provision the phrase "substantially all the proceeds of which are to be used to provide" is intended to have the same meaning as that phrase has under section 103(b)(4) of the Code.

A solid waste-energy producing facility means a solid waste disposal facility and a facility for the production of steam and electric energy where three requirements are met. First, sub-

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 13, 1979 **No. 828** **(1428)**	(Dole) Requires the Secretary to undertake a cost-benefit analysis of regulations implementing the windfall profit tax.
Dec. 13, 1979 **No. 829** **(1429)**	(Dole) Deletes the criminal penalty for failure to file information relating to the windfall profit tax.
Dec. 13, 1979 **No. 830** **(1430)**	(Dole) Requires that any overpayment of the windfall profit tax be refunded.
Dec. 13, 1979 **No. 831** **(1431)**	(Dole) Reduces the appropriation in fiscal year 1982 for implementing the Home Energy Assistance Act (as added to the bill by committee amendment on November 16, 1979) from $4,000,000,000 to $3,500,000,000.
Dec. 13, 1979 **No. 832** **(1432)**	(Dole) Reduces the appropriation in fiscal year 1981 for implementing the Home Energy Assistance Act (as added to the bill by committee amendment on November 16, 1979) from $3,000,000,000 to $2,500,000,000.
Dec. 13, 1979 **No. 833** **(1433)**	(Dole) Exempts from the windfall profit tax economic interests held by churches without regard to whether or not the proceeds are dedicated to medical or educational organizations.
Dec. 13, 1979 **No. 834** **(1434)**	(Domenici, Schmitt) Requires that inflation figures be published on income tax forms.
Dec. 13, 1979 **No. 835** **(1435)**	(Randolph, Percy) Provides that front-end tertiary oil is to be treated as incremental tertiary oil for taxing purposes if it is produced after September 30, 1980, and the tertiary technique consists of chemical surfactant flooding or carbon dioxide injection.
Dec. 13, 1979 **No. 836** **(1436)**	(Randolph, Percy) Same as amendment No. 1435 except there is no restriction as to the date of production.
Dec. 13, 1979 **No. 837** **(1437)**	(Schmitt, Thurmond) Provides for a graduated maximum amount to be excluded from gross income.
Dec. 13, 1979 **No. 838** **(1438)**	(Schmitt) Same as amendment No. 904.
Dec. 13, 1979 **No. 839** **(1444)**	(Bentsen) Same as amendment No. 791 except the exemption would be $201 rather than $200.
Dec. 14, 1979 **No. 840** **(1445)**	(Hart) Same as amendment No. 1372.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

INCOME TAX EXEMPTION FOR BONDS FOR SOLID WASTE DISPOSAL FACILITIES—continued

stantially all the fuel for the steam and electric energy facility must be derived from solid waste processed in the solid waste disposal facility. Second, both the solid waste disposal facility and the steam and electric energy facility must be owned and operated by the authority which issues the obligations.

For this purpose, a facility will be considered operated by the authority where the authority enters into a management agreement with a private concern under which the private concern will operate the facility so long as the duration of the management contract (including any options) does not exceed one year. Third, all the steam and electric energy produced at the facility (and not used by the facility) must be sold for purposes other than for resale to an agency or instrumentality of the U.S. Government.

For purposes of this provision, a steam and electric energy facility includes incinerators, boilers, precipitators, smokestacks, internal steam distribution lines, turbines, generators and other equipment for generating steam and electric energy, and structures for housing such equipment. However, a steam and electric energy facility would only include equipment up to the transmission stage.

The conferees also want to make clear that nothing in this provision or in the additional rules relating to Federal guarantees and federally subsidized loans is intended to affect the question under present law as to whether interest on an obligation issued by a State or local government is tax-exempt where repayment of the principal and interest on such obligation is secured or guaranteed by the Federal Government or where the Federal Government uses part or all of the financed facility. Furthermore, under the conference agreement nothing in this provision is to be construed to override the arbitrage limitations of section 103(c) of the Code.

(d) *Additional rules.*—The conference agreement provides that all IDBs issued pursuant to the provisions of this bill are required to be issued in registered form as to principal and interest for the entire life of the obligation. Any such obligation which is not issued in registered form will not be tax-exempt.

In addition, the conference agreement provides an additional rule in the case of IDBs used to provide qualified steam generating facilities and qualified alcohol producing facilities. Under this rule, any such obligation will not be tax-exempt where (1) the payment of principal or interest is guaranteed (in whole or part) directly or indirectly by the United States government or any agency or instrumentality thereof under a program, a principal purpose of which is to encourage the conservation or production of energy, or (2) any part of the payment of principal or interest is to be made (in whole or part) directly or indirectly with funds provided under a Federal, State or local program, a principal purpose of which is to encourage the conservation or production of energy.

INCOME TAX EXEMPTION FOR BONDS FOR HYDROELECTRIC GENERATING FACILITIES

The conference agreement does not include the Senate amendments relating to pumped storage projects, dams under construction and new dams. Subject to the following modifications, the conference agreement follows the Senate amendment with respect to existing dams and sites which do not involve the impoundment of water.

7

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 14, 1979 No. 841 (1446)	(Heflin) Proposes to recognize future actions by the Department of Energy regulations relating to well depths of marginal properties.
Dec. 14, 1979 No. 842 (1447)	(Roth) Expresses the sense of the Senate *inter alia*, that the Federal Government should adopt the recommendations of the GAO of December 12, 1979 to develop and implement an aggressive and comprehensive Federal Energy Management Program.
Dec. 14, 1979 No. 843 (1448)	(Percy) Extends the energy investment credit from December 31, 1982 to December 31, 1985 for certain coal fueled boilers and other equipment.
Dec. 14, 1979 Nos. 844–856 (1449–1461)	(Bentsen) Alters the date on which economic interests must be held by State or local governments in order to be exempt from the windfall profit tax.
Dec. 14, 1979 Nos. 857–873 (1462–1478)	(Long) Same as amendments Nos. 1449 through 1461 except the dates range from October 1, 1979 through October 17, 1979.
Dec. 14, 1979 No. 874 (1479)	(Long) Permits a State or political subdivision to elect the date on which the interest must be held in order to be exempt.
Dec. 14, 1979 Nos. 875–886 (1480–1491)	(Long) Alters the date on which the severance tax is fixed.
Dec. 14, 1979 No. 887 (1492)	(Long) Continues present exemptions in bill despite the imposition of a severance tax.
Dec. 14, 1979 No. 888 (1493)	(Long) Provides that the imposition of a severance tax at other than a uniform rate would cause the exempt categories of oil to be taxed.
Dec. 14, 1979 No. 889 (1494)	(Long) Same as amendment No. 1493.
Dec. 14, 1979 No. 890 (1495)	(Long) Same as amendment No. 1493.
Dec. 14, 1979 Nos. 891–894 (1496–1499)	(Long) Extends the date on which interests must be held by a State in order to be excluded from the windfall profit tax.
Dec. 14, 1979 Nos. 895–904 (1500–1509)	(Long) Proposes to strike a number of additional sections in the committee bill relating to exemption for certain interests held by State or local governments.
Dec. 14, 1979 Nos. 905–914 (1510–1519)	(Long) Provides different dates of reference for determining the date on which the rate of severance tax may not be exceeded.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

INCOME TAX EXEMPTION FOR BONDS FOR HYDROELECTRIC GENERATING FACILITIES—continued

The conference agreement provides that interest on an IDB, substantially all the proceeds of which are to be used to provide qualified hydroelectric facilities is exempt from Federal income taxation provided that the "public use" test of present law is satisfied. The provision only applies to such facilities which are located on a natural water course or constructed water flow and which generate electric energy from the flow or fall of water. The term "existing dam" means any dam or barrier built across a watercourse or other manmade structure for the impoundment of water, which was completed on or before October 18, 1979, and which does not require any construction or enlargement of the impoundment structure (other than repairs or reconstruction) in connection with the installation of the hydroelectric power project. For purposes of this section, the construction of penstocks, powerhouses, fish passageways and similar structures does not constitute construction or enlargement of the impoundment structure. The term "existing dam" includes dams which are currently being used in connection with the generation of electricity, dams which have been used in connection with the generation of electricity of the past, and dams which have never been used in connection with the generation of electricity. The provision does not apply to pumped storage facilities, ocean thermal facilities or ocean tidal facilities.

A qualified hydroelectric facility is defined as qualified hydroelectric generating property which is owned for tax purposes by a State, a political subdivision of a State, or an agency or instrumentality of a State or political subdivision of a State ("a governmental body"), and is installed at a qualified hydroelectric site.

Under the conference agreement, qualified hydroelectric generating property means equipment for generating electric energy from water, and structures for housing such equipment, fish passageways, and dam rehabilitation property, required by reason of the installation of electrical generation equipment at the qualified hydroelectric site. Equipment for generating electricity by water includes turbines and generators. Such equipment only includes equipment up to the transmission stage. The term "dam rehabilitation property" includes property for the reconstruction of breached structures and renovation of machinery and structural elements which have been left in place. Furthermore, in the case of an impoundment which does not meet state or federal spillway capacity or other requirements, the term "dam rehabilitation property" includes the replacement of the entire impoundment structure.

A qualified hydroelectric site, in general, means any site which has an installed capacity of less than 125 megawatts (1) at which there is a dam the construction of which was completed prior to October 18, 1979, and which is not significantly enlarged after such date or (2) at which electricity is to be generated without any dam or other impoundment of water. Any site at which there is a dam will not, however, be a qualified hydroelectric site unless the dam is owned for tax purposes by a governmental body on October 18, 1979, and during the period the obligations are outstanding. A dam site or other impoundment site includes any water passage ways that are fed from the water behind the dam or other impoundment, if the primary purpose of the water passage ways is for the generation of electricity.

Under the conference agreement, the entire qualified hydroelectric generating facility may be provided with tax-exempt IDBs where

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 14, 1979 **Nos. 915–929** **(1520–1534)**	(Long) Provides different dates of reference for determining the date on which the rate of severance tax may not be exceeded.
Dec. 14, 1979 **Nos. 930–934** **(1535–1539)**	(Long) Exempts additional classifications of oil from the windfall profit tax.
Dec. 14, 1979 **Nos. 935–942** **(1540–1547)**	(Long) Proposes to strike a number of additional sections in the committee bill relating to exemption for interests held by State or local governments.
Dec. 14, 1979 **Nos. 943–952** **(1548–1557)**	(Wallop) Provides that interests held by State or local governments are exempt from the windfall profit tax.
Dec. 14, 1979 **Nos. 953–958** **(1558–1563)**	(Wallop) Same as amendments No. 1496 through 1499 except the date would range from October 24, 2101 through October 24, 2106.
Dec. 14, 1979 **Nos. 959–967** **(1564–1572)**	(Wallop) Extends the reference date on which the State severance tax is fixed.
Dec. 14, 1979 **No. 968** **(1573)**	(Glenn) Determines the credit for production of unconventional gas based upon a reference price related to gas prices rather than oil prices.
Dec. 14, 1979 **No. 969** **(1574)**	(Glenn) Same as amendment No. 1573.
Dec. 14, 1979 **No. 970** **(1575)**	(Glenn) Extends the energy tax credit to include equipment used to produce high cost natural gas.
Dec. 14, 1979 **No. 971** **(1576)**	(Glenn) Same as amendment No. 1575.
Dec. 14, 1979 **No. 972** **(1577)**	(Glenn) Extends the energy tax credit to equipment used for producing natural gas from devonian shale.
Dec. 14, 1979 **No. 973** **(1578)**	(Glenn) Same as amendment No. 1577.
Dec. 14, 1979 **No. 974** **(1579)**	(Glenn) Same as amendment No. 1577.
Dec. 14, 1979 **No. 975** **(1580)**	(Glenn) Same as amendment No. 1575.
Dec. 14, 1979 **No. 976** **(1581)**	(Glenn) Same as amendment No. 1573.

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

INCOME TAX EXEMPTION FOR BONDS FOR HYDROELECTRIC GENERATING FACILITIES—continued

the total installed capacity of the site does not exceed 25 megawatts. However, only a portion of a qualified hydroelectric generating facility with an installed capacity in excess of 25 megawatts, but less than 125 megawatts, may be provided with tax-exempt IDBs. The portion may not exceed the eligible cost of the facilities being provided (in whole or in part) from the proceeds of the bond issue (i.e., the qualified hydroelectric generating property and the functionally related and subordinate property to be installed) multiplied by a fraction the numerator of which is 25 reduced by 1 for each whole megawatt by which the installed capacity exceeds 100 megawatts, and the denominator of which is the number of megawatts of installed capacity (but not in excess of 100). The eligible cost of the facilities being provided is the portion of the total cost of the facilities which may be reasonably expected to be the cost to the governmental body and is, in general, attributable to periods after October 18, 1979, and before January 1, 1986. However, in the case of an application which has been docketed by the Federal Energy Regulatory Commission before January 1, 1986, eligible costs include the portion attributable to periods after October 18, 1979, and before January 1, 1989.

The limitation may be illustrated by the following example. Assume that a municipality enters into a joint venture with a private concern to install 40 additional megawatts of generating capacity at an existing dam owned by the municipality, at which 10 megawatts of generating capacity now exist. The cost of the entire project is $30 million of which $20 million is qualified hydroelectric generating property and functionally related and subordinate equipment. The municipality and the private concern are equal joint venturers, and the municipality's share of the cost of the qualified hydroelectric generating facilities is $10 million. Under the limitation provided in the conference agreement, the maximum amount of bond proceeds that can be used for qualified hydroelectric generating property is $5 million (i.e., 25 divided by 50 multiplied by $10 million) plus an insubstantial amount.

The conference agreement also follows the Senate amendment in providing that tax exempt IDBs may be used to provide qualified hydroelectric generating facilities at two existing dams in Grant County, Washington, the installed capacity of which is more than 125 megawatts. Under this provision, the entire qualified hydroelectric generating facility may be provided with tax exempt IDBs.

Finally, the conference agreement provides two additional rules (relating to registration, and guaranteed or subsidized loans) with respect to IDB's used to provide qualified hydroelectric generatng facilities. (See Item 62(d).)

INCOME TAX EXEMPTION FOR BONDS FOR RENEWABLE ENERGY PROPERTY

The conference agreement generally follows the Senate amendment, but imposes two additional limitations with respect to State obligations for renewable energy property. The first limitation provides that the amount of all obligations (whether or not IDB's) under the program for renewable energy property issued by a State which are outstanding at any time may not exceed the smaller of $500 million or one-half of one-percent of the value of all property within the State. The second limitation provides that the exemption for interest on State obligations for renewable energy prop-

H.R. 3919★—Continued

AMENDMENTS—Continued

Dec. 14, 1979 No. 977 (1582)	(Glenn) Same as amendment No. 1573.
Dec. 14, 1979 No. 978 (1583)	(Glenn) Same as amendment No. 881.
Dec. 15, 1979 No. 979 (1588)	(Mathias) Permits married individuals to file separate Federal income tax returns and compute their tax using the same rate schedule now used by single people.
Dec. 15, 1979 No. 980 (1589)	(Hart) Adjusts the $23.50 phaseout factor by the implicit GNP deflator for nonresidential investment in structures; use the average refiner acquisition cost of all, rather than just imported, crude oil as the reference price; and permit expanded use of the existing energy investment credit with respect to investment in certain pioneering synthetic fuel production facilities.
Dec. 15, 1979 No. 981 (1590)	(Heinz, Boschwitz, Dole, Domenici, McClure, Stevens) Prohibits the imposition of the windfall profit tax on newly discovered oil.
Dec. 15, 1979 No. 982 (1591)	(Heinz, Boschwitz, Dole, Domenici, McClure, Stevens) Same as amendment No. 1590.
Dec. 15, 1979 No. 983 (1592)	(Percy) Same as amendment No. 1435.
Dec. 15, 1979 No. 984 (1593)	(Long) Provides an exemption from the windfall profit tax for economic interests in crude oil held by the United States.
Dec. 15, 1979 No. 985 (1594)	(Stevens) Same as amendment No. 592 except that it would require the replacement in inventory to actually be made before a reduction in gross income is permitted and provides that gain or loss resulting from a liquidation of LIFO inventory would be recognized to a liquidating corporation on the distribution of such property.
Dec. 15, 1979 No. 986 (1595)	(Jackson) Imposes an additional tax on the remaining "windfall profit" from newly discovered oil, incremental tertiary oil and heavy oil unless expended for specified energy investments.
Dec. 15, 1979 No. 987 (1596)	(Jackson) Same as amendment No. 1595 except that it would also provide that this additional tax would continue and be increased proportionately if the removal price of crude oil exceeds $30 per barrel (adjusted for inflation).

CONFERENCE ACTION—Continued

BUSINESS TAX INCENTIVES—Continued

INCOME TAX EXEMPTION FOR BONDS FOR RENEWABLE ENERGY PROPERTY—continued

erty shall not apply to obligations issued pursuant to a State program to provide financing for renewable energy property in a State whose legislature approved before October 18, 1979, a constitutional amendment which specifically allowed general obligation bonds of the State to be used to finance renewable energy property. The requirements of the second limitation will be satisfied even if a State program to provide financing for renewable energy property is in fact established pursuant to a constitutional amendment approved subsequent to October 18, 1979, so long as the legislature in the State authorizing such program had approved before October 18, 1979, a constitutional amendment which specifically allowed general obligation bonds of the State to be used to finance renewable energy property.

The conferees also intend that for purposes of this provision, the phrase "substantially are the proceeds of which are to be used to provide" is to have the same meaning as this phrase has under sec. 103(b)(4) of the Code. Finally, the conference agreement provides two additional rules (relating to registration, and guaranteed or subsidized loans) with respect to obligations used to provide renewable energy property. (See Item 62(d).)

INCOME TAX EXEMPTION FOR BONDS FOR COGENERATION PROPERTY

The conference agreement omits the Senate amendment.

E. Other Business Tax Incentives

DEDUCTION FOR TERTIARY INJECTANTS

The conference agreement generally follows the Senate amendment.

Under the conference agreement, the income tax treatment of qualifying tertiary injectants is not elective. However, for purposes of the windfall profit tax's 90 percent net income limitation, tertiary injectant expenses may be treated as having been capitalized.

RESIDENTIAL ENERGY EFFICIENCY PROGRAM

The conference agreement does not include the Senate provision.

LOWER INCOME ENERGY ASSISTANCE

LOW INCOME ENERGY ASSISTANCE

The conference agreement generally follows the Senate amendment, with the following modifications:

1. The conference agreement provides an authorization effective only for fiscal year 1981;
2. An additional authorization of $90 million is provided for any States, the allotment of which would otherwise be equal to or greater than $100 million, for increases in such States' allotments through the use of the alternative allotment percentage.
3. If the amount appropriated for fiscal year 1981 is less than the present $3 billion primary authorization and the amounts necessary under the separate $25 million and $90 million authorizations, then each State's allotment shall be determined as if this sum had been appropriated and shall be reduced on a pro rata basis as necessary.

H.R. 3919★—Continued

CONFERENCE ACTION—Continued

LOWER INCOME ENERGY ASSISTANCE—Continued

LOW INCOME ENERGY ASSISTANCE—continued

4. Where the Secretary determines that a waiver is likely to assist in promoting the objectives of this program, the Secretary may waive compliance with any of the State plan requirements. The conferees also wish to make clear that a State is not required, under its plan, to provide a benefit to every household defined as an eligible household under this title. The funds authorized in this part may not be used to provide benefits, however, to households not included in this definition.

5. The conferees wish to make clear that the regulations which are required to be issued within sixty days after enactment may be interim regulations.

6. The conference agreement requires that fuel assistance payments or allowances provided under this title will not be considered income or resources of an eligible household for any purpose under a Federal or State law. The conferees wish to emphsaize that this provision applies regardless of whether the fuel assistance is paid directly to the household or to the supplier of energy to the household. Thus, under any law, such as the Food Stamp Act of 1977, which provides that benefits may depend on the expenditures of the household for fuel, any portion of these expenditures which may be paid by the fuel assistance program authorized in this conference agreement will not be considered a resource available to this household, even if the payment is made directly to the energy supplier. Thus, under such a law, benefits will be computed as if the total cost of the fuel, including the amount of assistance provided, had been paid by the household.

7. The amendment in the Senate provision to the Food Stamp Act is effective only for fiscal year 1981.

8. With regard to SSI recipients, the conference agreement provides the States with an option whereby they may have the Secretary retain any portion of their energy allotment for the purpose of making direct Federal payments to SSI recipients. The conferees recognize that time requirements to design and test the computerized programs needed to administer the direct Federal payments will require the Secretary to establish an early date for States to indicate interest in Federal issuance of energy payments to SSI recipients. The conferees are also aware that constraints in computer process capacity will require the Secretary to establish, in cooperation with the States, nationwide criteria and standards to which the States must adhere when submitting specifications for such direct Federal payments.

9. Various technical amendments are made in the Senate amendment to clarify the language.

TAX CREDIT FOR USERS OF RESIDENTIAL ENERGY

The conference agreement omits the Senate provision.

OTHER INCOME TAX PROVISIONS

REPEAL OF CARRYOVER BASIS

The conference agreement follows the Senate amendment.

H.R. 3919★—Continued

CONFERENCE ACTION—Continued

OTHER INCOME TAX PROVISIONS—Continued

PARTIAL EXCLUSION OF DIVIDENDS AND INTEREST RECEIVED BY INDIVIDUALS

The conference agreement adopts the Senate amendment with several modifications. First, the conference agreement restricts the exclusion to taxable years beginning after December 31, 1980, and before January 1, 1983. Second, the conference agreement reduces the exclusion in the case of taxpayers not filing a joint return from $201 to $200.

Third, the conference agreement makes several technical amendments to the treatment of distributions from regulated investment companies (mutual funds) and real estate investment trusts. Under the conference agreement, qualified interest of a regulated investment company that is distributed to its shareholders is eligible for the exclusion in the hands of its individual shareholders. However, the conference agreement clarifies that the amount of interest received by a regulated investment company that will be eligible for the exclusion when it is distributed to shareholders is the net amount of qualifying interest (i.e., qualifying interest less interest expense). Under the conference agreement, if a regulated investment company has at least 75 percent of its gross income from either qualified dividends or from qualified interest, then the entire amount of the dividend (other than capital gain dividend) that it pays will be a qualified dividend in the hands of an individual shareholder. If neither qualifying dividends nor qualifying interest equals or exceeds 75 percent of the gross income, then the percentage of each dividend it pays that qualifies for the exclusion is the proportion of that dividend that the sum of the qualifying dividends and qualifying interest of the regulated investment company for the taxable year bears to the gross income of the regulated investment company for the taxable year. For this purpose, gross income and aggregate interest are to be reduced by any interest expense to the extent of any qualified interest. For example, if a regulated investment company has 40 percent of its gross income from qualified dividends and 40 percent of its gross income from qualified interest, then 80 percent of its dividend (other than its capital gain dividend) will be a qualified dividend in the hands of an individual shareholder.

In the case of a real estate investment trust, conduit treatment is extended to qualifying interest but not to dividends. Under the conference agreement, if a real estate investment trust has at least 75 percent of its gross income from qualifying interest, then the entire amount of a noncapital gain dividend from the real estate investment trust will be a qualified dividend in the hand of an individual shareholder. If qualifying interest does not equal or exceed 75 percent of the gross income, then the percentage of its noncapital gain dividend that qualifies for the exclusion is the proportion of that dividend that the qualifying interest of the real estate investment trust for the taxable years bears to the gross income of the real estate investment trust for the taxable year. As in the case of regulated investment companies, only the net amount of the qualifying interest (i.e., qualifying interest less interest expense) is eligible for the exclusion. However, in the case of a real estate investment trust, the amount of qualified interest is not reduced by any interest paid by the real estate investment trust on mortgages on real property that is owned by the real estate investment trust. In addition, gross income is to be reduced by any taxes imposed on income from foreclosure property (section 857(b)(4)), on the failure to meet certain require-

H.R. 3919★—Continued

CONFERENCE ACTION—Continued

OTHER INCOME TAX PROVISIONS—Continued

PARTIAL EXCLUSION OF DIVIDENDS AND INTEREST RECEIVED BY INDIVIDUALS—continued

ments (section 857(b)(5)), or on income from prohibited transactions (section 857(b)(6)). The amount that qualifies for the exclusion shall not exceed the amount designated by the real estate investment trust in a notice to its shareholders sent within 45 days after the close of its taxable year.

QUALIFIED LIQUIDATIONS OF LIFO INVENTORIES

The conference agreement follows the Senate amendment but makes certain technical and clarifying amendments.

The conference agreement clarifies the concept of an involuntary liquidation of LIFO inventories and in so doing substitutes the terms "qualified liquidation" and "qualified inventory interruption" for the term "involuntary liquidation" as used in the Senate amendment. A qualified liquidation is defined as a decrease in a taxpayer's closing LIFO inventory for a liquidation year over his opening inventory for that year, but only if the taxpayer establishes to the satisfaction of the Secretary that the decrease is directly and primarily attributable to a qualified inventory interruption. A qualified inventory interruption is defined as any Department of Energy regulation or request made with respect to energy supplies or any embargo, international boycott, or other major foreign trade interruption, with respect to either of which the Secretary publishes a notice in the Federal Register designating those situations to which the provisions of this section will be available. The notice will be published in the Federal Register if the Secretary determines, after consultation with the appropriate Federal officers, that such regulation, request or interruption has made the replacement of any class of goods for any class of taxpayers difficult or impossible in the liquidation year, and the application of this provision to that class of goods and taxpayers is necessary to carry out the purposes of this section.

The conference agreement revises the Senate amendment with respect to the "replacement period." The replacement period encompasses the same replacement years designated in the Senate amendment except that the replacement period may be shortened by the Secretary in a subsequent notice published in the Federal Register. A replacement year is defined in terms of any taxable year in the replacement period. This will involve a change in the definition of a replacement year from the Senate amendment only when the Secretary subsequently shortens the replacement period. Additionally, the conference agreement definition of replacement year does not include a taxable year after the taxable year in which replacement of the liquidated inventory is completed.

The conference agreement changes the Senate amendment by allowing interest on deficiencies or refunds. Solely for purposes of determining interest on overpayments or underpayments of tax attributable to adjustments made under this provision, the overpayment or underpayments shall be treated as arising in the replacement year.

Where there is more than one reduction in a taxpayer's LIFO inventory and these reductions are due to different causes, the reduction in the closing inventory will be presumed to occur first as a result of qualified liquidations, if any, under this provision. For example, if a taxpayer's closing inventory has been reduced by a total of 300 units and the taxpayer had a fire during the year

H.R. 3919★—Continued

CONFERENCE ACTION—Continued

OTHER INCOME TAX PROVISIONS—Continued

QUALIFIED LIQUIDATONS OF LIFO INVENTORIES—continued

which destroyed 275 units and a qualified liquidation which accounted for 225 units, the reduction in the closing inventory will be attributable to the 225 units from the qualified liquidation and the 75 units from the fire.

It is expected that the Secretary will issue regulations regarding how this section is to be applied in the case of a taxpayer using the "dollar-value" method of LIFO inventory, consistent with the "dollar-value" regulations under section 472.

This provision is effective for taxable years ending after October 31, 1979.

RECOGNITION OF GAIN ON CERTAIN DISPOSITIONS OF LIFO INVENTORIES

The conference agreement follows the Senate amendment but makes certain technical and clarifying amendments.

The conference agreement postpones the effective date of this provision to distributions and dispositions which are made pursuant to plans of liquidation adopted after December 31, 1981. The effective date was postponed to allow time for Congressional hearings on this provision. Also, the delayed effective date will permit transactions in the planning stage to be completed. During this time period it was intended that there would be no change in the present law treatment of the LIFO recapture amount with respect to corporate liquidations and sales pursuant to 12-month corporate liquidations.

MISCELLANEOUS PROVISIONS

OIL IMPORT RESTRICTIONS

The conference agreement amends the Trade Expansion Act of 1962 to eliminate the President's authority under that Act to impose oil import quotas whenever a Joint Resolution is enacted which disapproves such executive action. Such a Joint Resolution is to be considered under normal legislative procedures, rather than under those applicable to Trade Act matters, and is not to be amendable. A presidential veto of such a resolution could be overridden by a ⅔ vote of each House.

Under the conference agreement, presidential action with respect to oil imports would not have to be preceded by Congressional review prior to becoming effective.

OIL IMPORT INFORMATION REPORTS

The conference agreement does not contain this provision.

NATIONAL ACADEMY OF SCIENCES REPORT

The conference agreement does not contain this provision.

VOTES ON CONFERENCE REPORT

Mar. 13, 1980.—House agreed to the conference report, by rollcall vote (No. 143) of 302 yeas, 107 nays (Congressional Record H1861).

Mar. 27, 1980.—Senate agreed to the conference report, by rollcall vote (No. 67) of 66 yeas, 31 nays (Congressional Record S3151).

BILL SIGNED

Apr. 2, 1980.—Signed by the President.

(Public Law 96–223)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 3920★ **July 25, 1979** To amend the Unemployment Compensation Amendments of 1976 with respect to the National Commission on Unemployment Compensation, and for other purposes. (Provides per diem compensation for members of the National Commission on Unemployment Compensation, extend the period for the filing of reports by the Commission, and exempt the Commission from certain Office of Management and Budget clearance requirements. The bill would also continue to exclude certain alien farmworkers from the Federal unemployment tax for 2 additional years.)	Sept. 5, 1979.—Public hearing. Sept. 21, 1979.—Reported favorably to the Senate **(S. Rept. 96–327)** without amendment. Sept. 27, 1979.—Passed by the Senate, without amendment, by voice vote (Congressional Record S13611). Oct. 10, 1979.—Signed by the President. **(Public Law 96–84)**
H.R. 4007★ **Nov. 7, 1979** To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States which have outstanding loans will not apply if the State makes certain repayments. (Permits States to make a repayment to the Federal Government out of the State's unemployment trust fund.) AMENDMENT **Sept. 9, 1980 No. 1 (2291)** (Boren) Relating to a cap on increases in the FUTA tax in certain States, and provisions reducing spending in the unemployment compensation program.	Nov. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Apr. 28, 1980.—Public hearing. Sept. 26, 1980.—Reported favorably to the Senate **(S. Rept. 96–998)** with an amendment providing: (a) Modification of repayment of State loans; (b) special provisions for recession-impacted States; (c) elimination of national trigger; (d) modified optional State trigger; (e) new requirements for unemployment benefits for ex-servicemen; (f) new requirements for unemployment benefits for Federal employees; (g) modification of limitation on extended benefits for nonresidents; (h) extended benefits not be payable on the basis of less than 20 weeks of employment; (i) extended benefits not be payable to persons who leave jobs voluntarily or for misconduct; and (j) new definition of insured unemployment rate.
H.R. 4033 **Sept. 18, 1980** For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof. (Relieves the Jefferson County Mental Health Center, Inc., of the obligation to pay social security taxes (or interest and penalties thereon) on specified wages paid to individuals during specified periods, if such corporation furnishes specified evidence to the Secretary of the Treasury, and permits such individuals to enter into arrangement with the Secretary to pay amounts equal to such taxes for social security entitlement purposes.)	Sept. 23, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

H.R. 4155★ **June 18, 1980**

To amend the Internal Revenue Code of 1954 to allow the Internal Revenue Service to disclose the mailing addresses of individuals who have defaulted on certain student loans solely for purposes of collecting such loans.

AMENDMENT

Sept. 9, 1980
No. 1
(2368)
(Cranston) Authorizes the Administrator of the VA to redisclose an address obtained from IRS for debt collection purposes.

DEPARTMENTAL REPORTS

June 19, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

July 7, 1980.—Favorable report from the Office of Management and Budget.

COMMITTEE ACTION

Nov. 25, 1980.—Reported favorably to the Senate **(S. Rept. 96-1039)**, with the following amendments:

(A) DISCLOSURE OF MAILING ADDRESSES OF INDIVIDUALS WHO HAVE DEFAULTED ON CERTAIN STUDENT LOANS

Expands present law to allow the Secretary of the Treasury to disclose the mailing addresses of taxpayers who have defaulted on student loans made under the Migration and Refugee Assistance Act of 1962 and the Guaranteed Student Loan Program.

(B) SIMPLIFICATION OF PRIVATE FOUNDATION RETURN AND REPORTING REQUIREMENTS

Combines information reporting requirements for private foundations so that only one return would have to be filed to furnish information now required on two separate returns. It also provides that nonexempt wholly charitable trusts would be required to report the same information and be subject to the same disclosure requirements as exempt charitable organizations. Finally, it provides that disclosure of the name and address of an indigent or needy person receiving a grant of less than $1,000 in any year need not be made.

(C) NONQUALIFIED DEFERRED COMPENSATION PLANS FOR NONRESIDENT ALIENS

Provides that in the case of a nonqualified deferred compensation plan which is maintained for the benefit of persons substantially all of whom are nonresident aliens, the general rules regarding the timing and allowability of deductions for contributions will not apply (unless the taxpayer elects to have those rules apply to the plan). Instead, special rules for deductibility are prescribed.

Subject to limitations, the bill permits a deduction for amounts paid to a trust even though the trust did not meet all the requirements for qualification. Deductions would generally be limited to the lesser amount deductible under foreign law or the amount allowable under standards comparable to those applied in the case of plans in the United States (but eliminating those limitations applicable to further U.S. social policy rather than U.S. tax policy). In the case of unfunded reserve plans, the deductible addition to the reserve would be the present discounted value of the current liability of the foreign subsidiary or branch, using a discount rate intended to put employers electing to use unfunded reserve plans in a position equivalent to employers electing to use funded plans.

(D) TRANSFERS OF PROVEN OIL AND GAS PROPERTIES TO A CONTROLLED CORPORATION BY INDIVIDUALS

Provides a limited exception to the generally applicable rules of present law which prohibit oil and gas production from being eligible for percentage depletion if the production is from a proven oil or gas property which has been transferred by an indi-

H.R. 4155★—Continued

COMMITTEE ACTION—Continued

(D) TRANSFERS OF PROVEN OIL AND GAS PROPERTIES TO A CONTROLLED CORPORATION BY INDIVIDUALS—Continued

vidual after December 31, 1974. Under this elective exception (which generally would not allow an increase in the aggregate amount of oil or gas production subject to percentage depletion), individuals would be allowed to transfer oil or gas properties to a controlled corporation without the loss of percentage depletion if several conditions are satisfied. Only oil or gas properties could be transferred to the corporation, and all of the corporation's outstanding stock (and no debt securities or similar obligations) would have to be issued directly to the individual transferors of the oil or gas properties solely in exchange for those properties. The corporation and the shareholders would be required to allocate one 1,000 barrel amount eligible for depletion subsequent to the transfer.

In the absence of satisfying these new rules or of an election under this provision, the rules of present law would continue to apply. Thus, production from a proven oil or gas property which has been transferred by an individual in an exchange to which section 351 applies would not be eligible for percentage depletion.

The provision applies to qualifying transfers made by individuals in taxable years ending after December 31, 1974, but only as to percentage depletion for production in periods after December 31, 1979. Therefore, the provision does not apply to oil or gas production in periods before January 1, 1980.

(E) TAX CREDITS ALLOWABLE AGAINST ALTERNATIVE MINIMUM TAX

Allows each nonrefundable tax credit to be used to offset the alternative minimum tax, except to the extent attributable to net capital gains and adjusted itemized deductions, if the credit attributable to the active conduct of a trade or business by the taxpayer.

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate with committee amendments, and Long UP amendment No. 1950, of a technical nature, by voice vote (Congressional Record S16522).

FURTHER HOUSE ACTION

Dec. 13, 1980.—House agreed to Senate amendments with an amendment limiting the application of the investment tax credit against the alternative minimum tax by voice vote (Congressional Record H12506).

FURTHER SENATE ACTION

Dec. 13, 1980.—Senate agreed to House amendments to Senate amendments, by voice vote (Congressional Record S16623).

BILL SIGNED

Dec. 28, 1980.—Signed by the President.

(Public Law 96–603)

H.R. 4309★ **Dec. 4, 1979**

To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes.

(Amends the Tariff Schedules of the United States to exempt wire that is cut to length from the tariff provisions applicable to iron or steel, effective March 1, 1980; and revises the tariff treatment of cold formed steel bars to: (1) decrease the rate of duty; and (2) provide for separate tariff treatment of specified small bars between March 1, 1980 and January 1, 1982.)

Oct. 15, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Oct. 29, 1979.—Report from the International Trade Commission (analysis).

Feb. 5, 1980.—Public hearing.

Feb. 12, 1980.—Report from the Department of State (favorable, if amended).

Apr. 7, 1980.—Report from the U.S. International Trade Commission (analysis).

(Provision added to H.R. 3122, P.L. 96–467)

H.R. 4537★ **July 17, 1979**

To approve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes.

SUMMARY OF HOUSE BILL

Approves and implements the trade agreements negotiated by the United States in the Tokyo Round of Multilateral Trade Negotiations (MTN) and transmitted to the Congress by the President on June 19, 1979.

Sections 1–3 of H.R. 4537 set forth the title and purposes of the bill; provide for Congressional approval of the trade agreements transmitted to the Congress by the President in the implementing package; provide criteria for the President's formal acceptance of the trade agreements on behalf of the United States; set forth the relationship of the agreements to U.S. law (the agreements are not self-executing and have no independent effect under U.S. law); and provide for Congressional approval of any changes in the agreements requiring changes in U.S. law.

COUNTERVAILING AND ANTIDUMPING DUTIES

Title I encompasses those changes to the current antidumping and countervailing duty laws necessary and appropriate to the implementation of the international agreements relating to new disciplines on trade distorting subsidies and dumping practices and procedures for taking countervailing and antidumping measures. The primary substantive change made by this Title is the inclusion in the countervailing duty law of a material injury test applicable to dutiable goods on a conditional most-favored nation (MFN) basis. The bill also improves and expedites the domestic procedures for initiating and conducting investigations and for the imposition of antidumping and countervailing duties.

CUSTOMS VALUATION

Title II implements in domestic law the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (relating to customs valuation), which establishes a uni-

July 17, 1979.—Reported favorably to the Senate (S. Rept. 96-249) without amendment.

July 23, 1979.—Passed by the Senate, without amendment, by rollcall vote (No. 212) of 90 yeas, 4 nays (Congressional Record S10340).

July 26, 1979.—Signed by the President.

(Public Law 96–39)

H.R. 4537★—Continued

SUMMARY OF HOUSE BILL—Continued

CUSTOMS VALUATION—continued

form, fair, and greatly simplified system for the valuation of imports for the purposes of assessing duties. The new law sets out one primary method (transaction value) and four secondary methods of determining customs value. In establishing a new valuation system, Title II also eliminates the controversial "American Selling Price" standard, as well as section 402a of the Tariff Act of 1930, the so-called alternative value provisions.

GOVERNMENT PROCUREMENT

Title III of the bill implements in domestic law the Agreement on Government Procurement, which will require signatory countries to apply uniform and open procedures to purchases by covered national government agencies. It is estimated that the Agreement will open more than $20 billion in foreign government purchases to U.S. bidders. In return for elimination of foreign procedures that often preclude U.S. competition, the President is authorized to waive application of discriminatory government procurement law, such as the Buy American Act, with respect to approximately 15 percent of U.S. Government purchases. The Agreement will not affect small and minority business set-aside programs, nor the requirements contained in the Department of Defense Appropriations Act that certain products (i.e., textiles, clothing, shoes, food, stainless steel flatware, certain specialty metals, buses, hand tools, ships, and ship components) be purchased only from domestic sources.

PRODUCT STANDARDS

Title IV of the bill implements in domestic law the Agreement on Technical Barriers to Trade (relating to product standards). The purpose of the Agreement is to discourage discriminatory manipulations of product standards, testing, and certification systems. It also encourages the use of open procedures in the adoption of standards, such as those widely used domestically. A major goal was achieved by U.S. negotiators in the requirement that national and regional certification systems, such as those in Europe, grant access to foreign or nonmember suppliers on the same basis that access is granted to domestic or member suppliers. The Agreement requires signatories only to use their best efforts to encourage states and local governments and private sector bodies to comply with its provisions.

IMPLEMENTATION OF CERTAIN TARIFF NEGOTIATIONS

Title V of the bill provides for the implementation of certain tariff concessions which were negotiated in the MTN. In some cases, the concessions involve reductions or increases in the rates of duty in amounts which exceed the President's authority to proclaim a reduction or an increase in a rate of duty under sections 101 and 109 of the Trade Act of 1974. In other cases, implementation of concessions requires certain changes in tariff headnotes, nomenclature, and classification included in agreements entered into under section 102 of the Trade Act and submitted for approval of the Congress under section 2(a) of the bill. Title V also includes certain changes in the Tariff Schedules of the United States (TSUS) which are appropriate to the implementation of trade agreements.

H.R. 4537★—Continued

SUMMARY OF HOUSE BILL—Continued

CIVIL AIRCRAFT

Title VI implements in domestic law the Agreement on Trade in Civil Aircraft which provides for elimination of tariffs and provides a discipline over other actions by governments that might distort aircraft trade. Title VI, in addition to authorizing the President to eliminate duties on articles covered by the Agreement, repeals the 50 percent duty on repairs on U.S. civil aircraft in foreign countries.

CERTAIN AGRICULTURAL MEASURES

Title VII of the bill implements a number of bilateral agreements affecting trade in cheese, other dairy products, and meats. The cheese quota program is expanded to cover approximately 85% of imports (the present program covers only 50%), establishes a new cheese quota of 111,000 metric tons and a new, small quota for imports of a chocolate-butterfat products from Australia and New Zealand. It also provides for quick action to prevent subsidized quota cheeses from undercutting the U.S. wholesale market for similar cheeses. The bill amends the Meat Import Act to provide a minimum access or floor for imports of 1.2 billion pounds annually, and includes certain special high-quality meat imports in the Meat Import Act. The bill also approves the new international consultative/information-sharing arrangements on dairy and bovine meat.

TREATMENT OF DISTILLED SPIRITS

Title VIII repeals the wine-gallon method of duty and excise tax determination, which applies in practice to imported bottled distilled spirts. Changes in U.S. law include taxing bottled imports on the proof-gallon system, method repeal of rectification taxes, a one-half month extention the time period for payment of excise taxes by domestic bottlers, changeover to an all-in-bond system, and duty assessment on a proof gallon basis if the President determines reciprocal concessions have been received in the MTN.

ENFORCEMENT OF UNITED STATES RIGHTS

Title IX revises section 301 of the Trade Act to include enforcement of U.S. rights under the MTN agreements and places time limits on each stage of the investigation procedure and recommendations on action.

JUDICIAL REVIEW

Title X will provide increased opportunities for appeal of certain interlocutory and all final rulings in antidumping and in countervailing duty cases. The bill establishes the scope of the Customs Court review in both interlocutory and final determinations. Title X also expands existing opportunities for judicial review of determinations by the Customs Service of the appraised value, classification, or rate of duty of imported goods. Judicial review of Custom Service decisions regarding the certification of the "country of origin" of products covered by the Agreement on Government Procurement is also provided.

H.R. 4537★—Continued

SUMMARY OF HOUSE BILL—Continued

MISCELLANEOUS PROVISIONS

Title XI extends the President's authority to enter into trade agreements on nontariff measures an additional eight years; authorizes the auction of import licenses under certain laws; extends the private sector advisory system on trade matters; requires the President to study the desirability of entering into trade agreements with North American countries; clarifies the jurisdictional relationship between the U.S. International Trade Commission and the Department of the Treasury and establishes new civil penalties in section 337 (Tariff Act of 1930) cases; requires trade statistics on a cost-insurance-freight (CIF) basis to be released 48 hours before trade figures arrived at on other bases, requires the President to submit a proposal to the Congress by July 10, 1979 on reorganizing and restructuring the international trade functions of the U.S. Government; requires a Presidential review of expert trade functions and a study of U.S. competitiveness; amends the Generalized System of Preferences under Title V of the Trade Act; and provides for inclusion in the annual budget of a payment to U.S. possessions for certain revenue losses resulting from an MTN trade concession.

H.R. 4612★ **Sept. 27, 1979**

To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of preventive services, referral, and case management for disabled children receiving SSI benefits.

Oct. 2, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

COMMITTEE ACTION

Dec. 10, 1979.—Reported favorably to the Senate (**S. Rept. 96–472**), amended as follows:

SERVICES PROGRAM FOR DISABLED CHILDREN

Provides for the extension for an additional 3 years of the special referral and services program for disabled children who are receiving SSI benefits.

This program requires the referral by the Social Security Administration of a disabled child under age 16 to a State agency which is responsible for counseling disabled children and their families, and for establishing an individual service plan for each child.

UNEMPLOYMENT COMPENSATION AMENDMENTS

ELIMINATION OF THE NATIONAL TRIGGER FOR THE EXTENDED BENEFIT PROGRAM

Deletes the national trigger which required that all States implement the extended benefit program when the national insured unemployment rate reached a level of 4.5%.

WAITING WEEK FOR BENEFITS

Encourages States not to provide benefits for the first week of unemployment by denying Federal matching for extended benefits payable for the first week after the individual exhausts his regular benefits if the State does not have a waiting week for those regular benefits or if it makes retroactive payments for the waiting week.

H.R. 4612★—Continued

COMMITTEE ACTION—Continued

UNEMPLOYMENT COMPENSATION AMENDMENTS—Continued

MODIFICATION OF OPTIONAL STATE TRIGGER LEVEL FOR EXTENDED BENEFITS

Allows States to come into the extended benefit program at any rate of insured unemployment which is 5 percent or higher, rather than when the State insured unemployment rate is both at least 4 percent and at a level 20 percent higher than the insured unemployment rate in the State during the comparable period in the 2 preceding years.

REDUCTION OF BENEFITS WHEN THE UNEMPLOYED INDIVIDUAL IS RECEIVING A PENSION BASED ON RECENT EMPLOYMENT

Provides that the dollar-for-dollar reduction in unemployment benefits by the amount of any pension concurrently payable to an individual would be limited to situations where an individual receives a pension paid for by an employer he worked for during the period of employment on which his unemployment benefits are based.

BENEFIT LIMITATIONS FOR EX-SERVICEMEN

Makes federally financed unemployment benefits payable to individuals who leave military service after serving for at least 1 year (other than those who are separated for misconduct).

INCENTIVE FOR FEDERAL AGENCIES TO CONTEST IMPROPER BENEFIT CLAIMS

Requires that a separate account be established as a revolving account with each Federal agency required to reimburse the account out of its own appropriation for the actual amount of the unemployment benefits which had been paid to its employees and former employees.

SENATE ACTION

Mar. 4, 1980.—Considered and passed by the Senate, by rollcall (No. 54), of 89 yeas, 3 nays (Congressional Record S2109) after taking the following action on amendments thereto:

Adopted:

Bentsen UP amendment No. 1003, relating to flexibility in application of standards to rural hospitals, by voice vote (Congressional Record S2096);

Cranston UP amendment No. 1004, preserving the existing tax status of wine used in the production of distilled spirits, by voice vote (Congressional Record S2097);

Muskie UP amendment No. 1005, treating employment of U.S. citizens by the Roosevelt Campobello International Park Commission as employment under the Federal Unemployment Tax Act, by voice vote (Congressional Record S2103);

Boren UP amendment No. 1007, adding the language of the House bill, by voice vote (Congressional Record S2106); and

Heinz UP amendment No. 1008, precluding individuals who leave a State which has high unemployment from receiving benefits if they move to a State which does not have high unemployment, by voice vote (Congressional Record S2106).

Rejected:

Javits UP amendment No. 1006, mandating that the State supply a pension offset rather than make it permissive to the taking account of the full extent of the employee's contribution to the pension he receives, by rollcall vote (No. 53), of 23 yeas, 69 nays (Congressional Record S2103).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 4612★—Continued	**HOUSE ACTION** Mar. 26, 1980.—House disagreed to Senate amendments, requested a conference with the Senate, and named the following conferees: Messrs. Ullman, Corman, Rangel, Brodhead, Conable, and Rousselot. **FURTHER SENATE ACTION** Apr. 1, 1980.—Senate insisted on its amendments, agreed to a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Boren, Bradley, Dole, and Chafee.
H.R. 4685★ **Jan. 22, 1980** To provide for the control of the importing into and the exporting from the United States of elephant and elephant products, and to provide for other purposes. (Imposes a 6-month moratorium on the importing into and exporting from the United States of any elephant or elephant products.) AMENDMENTS **Mar. 5, 1980 No. 1 (1680)** (Chafee, Culver) Establishes an International Wildlife Conservation Corps.	Mar. 12, 1980.—Finance Committee discharged from further consideration. Subsequently referred to Committee on Environment and Public Works, and ordered that if and when reported, be referred to the Finance Committee.
H.R. 4746★ **Sept. 20, 1979** To make miscellaneous changes in the tax laws. (Contains miscellaneous changes to the Federal tax laws relating to (1) simplification of private foundation return and reporting requirements, (2) treatment of reimbursement by a private foundation of certain travel expenses incurred by Government officials, (3) treatment of certain charitable trusts established by corporations for purposes of the minimum tax, (4) extension of withholding to payments of sick pay made by third parties, (5) treatment of certain repayments of supplemental unemployment compensation benefits, (6) disclosure of tax returns to State audit agencies, (7) investment credit for certain property used in maritime satellite communications, and (8) increases in interest rates payable on U.S. retirement bonds.)	Sept. 27, 1979.—Referred to Office of Management and Budget and Department of the Treasury. Feb. 29, and Mar. 4, 1980.—Public hearings. ***(Item 6 approved as an amendment to H.R. 3317.)***
H.R. 4904 **Nov. 9, 1979** To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income, and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes.	Nov. 13, 1979.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

TITLE I: AID TO FAMILIES WITH DEPENDENT CHILDREN (AFDC); ASSISTANCE TO MEET EMERGENCY NEEDS; EARNED INCOME CREDIT

AFDC EARNINGS DISREGARDS

Current law allows an AFDC recipient to disregard the first $30 of monthly earnings; plus one-third of remaining earnings; plus any expenses, including child care costs, reasonably attributable to the earning of income. The "$30 plus one third" disregards are applied in the calculation of benefits for applicants only if they would be eligible without these disregards.

The following earned income disregards would replace those provided under current law:

(a) For AFDC (one-parent families) and AFDC-UP (two-parent families), effective October 1, 1979.

Eligibility Determination—20 percent of gross earnings; plus, child care costs up to $160 per month per child.

Benefit Calculation—first $70 of monthly earnings; plus, 20 percent of gross earnings; plus, one-third of remaining earnings; plus, child care costs up to $160 per month per child.

(b) For AFDC-UP (two-parent families) only, effective October 1, 1981.

Eligibility Determination—20 percent of gross earnings.

Benefit Calculation—first $70 of monthly earnings; plus 20 percent of gross earnings.

(c) In States with benefits (AFDC plus Food Stamps) below 75 percent of poverty, in addition to the disregards listed above, the first $70 of monthly earnings would be disregarded at eligibility determination for both one- and two-parent families, effective Oct. 1, 1981.

LOW BENEFIT DISREGARD

In States where the AFDC plus Food Stamp benefit for a family with no other income is less than 65 percent of the poverty level (increased to 75 percent in October 1, 1981), the State would be required to disregard from income an amount equal to the difference between its AFDC grant to a family with no other income and the grant that would be payable to such a family if AFDC together with food stamps equaled 65 percent of the poverty level (75 percent after October 1, 1981). Effective Oct. 1, 1980.

DEFINITION OF INCOME

A new section would be added to the AFDC law containing an explicit statement of what constitutes income and the items to be excluded from income, largely paralleling the definition of income in the Food Stamp Act of 1977. Effective 6 months after enactment, but not before Oct. 1, 1979.

BENEFIT FOR A CHILD LIVING WITH A RELATIVE NOT LEGALLY RESPONSIBLE FOR HIS SUPPORT

States would be permitted to pro-rate shelter, utilities, and similar expenses in the case of an AFDC child who is not living with a relative legally responsible for his or her support, or where none of the legally responsible relatives living with the child is eligible for AFDC, if the total income of the child and closely related family members living in the household equals or exceeds the State's AFDC standard of need. Effective Oct. 1, 1979.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

Title I: Aid to Families With Dependent Children (AFDC)—Continued

DEFINITION OF RESOURCES AND ALLOWABLE LIMITS

States would be required to set a resource limit between $750 and $1,750 per family except that States with limits above $1,750 as of September, 1981 would not be required to lower their limits. Effective Oct. 1, 1981.

AFDC-UNEMPLOYED PARENT PROGRAM

The current, optional "Unemployed Fathers" (AFDC-UF) program would be changed to "Unemployed Parents" (AFDC-UP), effective upon enactment, and mandated in all States, effective October 1, 1981.

A two-parent family would be eligible for AFDC-UP if the "principal earner" (whichever parent earned more in the six months precedng application) was unemployed. The Secretary of HEW would be required to specify by regulations the minimum level of monthly earnings for full-time employment—thereby defining "unemployment." For the 9-month period beginning Oct. 1, 1979, such level would be $500 a month, adjusted thereafter for changes in the Consumer Price Index and the Federal minimum wage.

BENEFIT STANDARDS

States would be required to have a minimum benefit, AFDC plus Food Stamps, equal to 60 percent of poverty as of Jan. 1, 1981, increasing to 65 percent of poverty Oct. 1, 1981. (65 percent of poverty equals approximately $4,654 in 1979 dollars.)

RIGHTS AND RESPONSIBILITIES OF APPLICANTS

There would be established application procedures; specific standards of promptness with regard to eligibility determinations, issuance of checks and appeals procedures; and, requirements pertaining to notification of changes in benefits, hearings and appeal procedures. Effective Oct. 1, 1981.

ACCOUNTING AND REPORTING PERIODS

States would be required to use a one-month retrospective accounting period. This means that, except at initial application, a family's eligibility and benefit amount would be determined and paid on the basis of the preceding month's circumstances. With respect to initial application, the Secretary would prescribe a method of determining eligibility and benefits that takes into account prior and current months' circumstances and provides for an uninterrupted transition to the retrospective accounting system within the first two months in which payments are received. Effective Oct. 1, 1981.

ASSISTANCE TO MEET EMERGENCY NEEDS

A $200 million Federal block grant program to assist States in meeting emergency needs of families with children would be established. These funds would be available to assist AFDC families, and other families with children as determined by the State. Such assistance could not be provided to families with net income higher than twice the poverty level or more than $1,750 of assets. Eligible families could be provided cash assist-

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

TITLE I: AID TO FAMILIES WITH DEPENDENT CHILDREN (AFDC)—Continued

ASSISTANCE TO MEET EMERGENCY NEEDS—continued

ance, vendor payments or other assistance to meet emergency needs arising from accident, disaster or other uncontrollable, unpredictable or nonroutine event. Half the available funds would be distributed among the States on the basis of AFDC caseload and the other half on the basis of State spending for AFDC. Effective Oct. 1, 1981.

FEDERAL FINANCIAL PARTICIPATION

Beginning Jan. 1, 1981, all States would have their share of AFDC and AFDC–UP costs reduced by 10 percent. Beginning Oct. 1, 1981, a State's share of AFDC–UP would be reduced by an additional 20 percent. (Thus, for example, beginning October 1, 1981, the share paid by the State of Connecticut for AFDC would be reduced from 50 percent to 45 percent, and 50 to 35 percent for AFDC–UP. West Virginia's share of AFDC would be reduced from 30 percent to 27 percent, and for AFDC–UP from 30 percent to 21 percent.)

AMENDMENTS TO THE EARNED INCOME TAX CREDIT (EITC)

Effective for taxable years beginning after Dec. 31, 1981, the amount of the EITC would be increased to 11 percent of up to $5,000 of earned income. The maximum credit would be $550. The credit would be phased out at a 13.75 percent rate between $7,000 and $11,000 of adjusted gross income (or, if greater, earned income).

PILOT STUDY OF PAYMENTS IN LIEU OF FOOD STAMP BENEFITS FOR AFDC RECIPIENTS

Amends the Food Stamp Act of 1977 to give the Secretary of Agriculture authority to allow pilot or experimental projects designed to test the feasibility of cashing out food stamp benefits to food stamp eligible households containing persons eligible for AFDC benefits.

NATIONAL GOAL FOR ERROR RATE REDUCTION

The Secretary is directed to regard a 4 percent payment error rate as the goal to be reached by regular annual reductions in State AFDC error rates.

TITLE II: SUPPLEMENTAL SECURITY INCOME (SSI)

FOOD STAMP CASH-OUT FOR CERTAIN SSI RECIPIENTS

Effective October 1, 1981, a cash payment in lieu of food stamps would be provided in all States for SSI recipients who live alone, who live with an SSI eligible spouse, or who live with others all of whom are SSI beneficiaries. This payment would be included in or with the person's SSI check.

In each State there would be one "cash in lieu of food stamp" payment amount for all SSI recipients living alone and another amount for all SSI couples. The amounts of the two payments in each State would be determined by the Secretary of HEW, and adjusted annually, on the basis of the current value of food stamp coupons and the current level of SSI payments, including State supplemental payments, in each State.

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

TITLE II: SUPPLEMENTAL SECURITY INCOME (SSI)—Continued

FOOD STAMP CASH-OUT FOR CERTAIN SSI RECIPIENTS—continued

For any month, the amount of the cash payment for an individual or couple who was receiving both SSI and food stamps in September 1981 would have to be equal to or greater than the value of the food stamps which the person or couple received for September 1981.

ELIGIBILITY OF COUPLES LIVING APART

Allows couples in which both the husband and wife are SSI recipients to qualify for SSI benefits as single individuals after living apart for one month, rather than six months as in existing law.

ELIGIBILITY OF INDIVIDUALS IN CERTAIN MEDICAL INSTITUTIONS

Provides that the reduction in the monthly SSI benefit standard to $25 would not occur until a SSI recipient had been in a medicaid institution for over three full calendar months. Also provides for an annual cost-of-living adjustment in the $25 per month payment standard.

EARNED INCOME IN SHELTERED WORKSHOP

Provides that remuneration received by a SSI recipient in a sheltered workshop would be counted as "earned income," rather than "unearned income" as under current law; thus allowing the application of the "earnings disregards" ($65 plus ½) rather than just the $20 disregard.

EXCLUSION FROM RESOURCES OF FUNDS SET ASIDE FOR BURIAL EXPENSES

Excludes from countable resources an amount up to $1,500 that is set aside to meet the burial expenses of an eligible individual as an alternative to excluding a $1,500 face value life insurance policy for such expenses.

EXCLUSION OF CERTAIN REAL AND PERSONAL PROPERTY FROM INCOME

Excludes from income, unearned income in the form of real or personal property (1) which would otherwise be excluded from resources (e.g., a house which the individual inherits and thereupon moves into), or (2) which is not readily convertible to cash and is not in the form of food or clothing.

UNDERPAYMENTS TO INELIGIBLE SPOUSE OF DECEASED SSI RECIPIENTS

Provides that SSI underpayments with respect to a deceased SSI recipient would be made to a surviving spouse who was living with the recipient at the time of death, regardless of whether the spouse is eligible for SSI.

INCREASED PAYMENTS FOR PRESUMPTIVELY ELIGIBLE INDIVIDUALS

Provides that emergency advance payments could be made to presumptively eligible SSI applicants for three consecutive months at the full monthly rate instead of being limited to $100.

CONTINUATION OF BENEFITS FOR CERTAIN INDIVIDUALS HOSPITALIZED OUTSIDE OF U.S.

Authorizes the continuation of SSI benefits to an individual hospitalized outside the U.S. on the same basis as currently provided for in the medicare program.

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

TITLE II: SUPPLEMENTAL SECURITY INCOME (SSI)—Continued

MODIFICATION IN CERTAIN GRANDFATHERING PROTECTION

Increases the grandfathering protection related to income disregards for the blind, and resources limitations for SSI recipients who received benefits under the pre-SSI State administered programs for the aged, blind and disabled.

TERMINATION OF MANDATORY MINIMUM STATE SUPPLEMENTATION IN CERTAIN CASES

Eliminates the mandatory minimum State supplementation protection for those individuals who, after September 1979 (1) are no longer residents of the State to which such rules apply, (2) have income greater than the mandatory minimum income guarantee which has been determined for such an individual, (3) are in certain public institutions and ineligible for SSI, or (4) are ineligible because of excess resources.

LIMITATION ON ELIGIBILITY FOR SSI OF PERSONS WHO DISPOSE OF ASSETS

Eligibility for SSI would be delayed when an applicant for or recipient of SSI disposes of resources for less than current market value if retaining such resources would have made him or her ineligible for benefits. This would apply if the compensation for the resources was at least $3,000 less than the fair market value of the resources. The individual would be ineligible for benefits for six months if the uncompensated value of such assets exceeded $3,000 but not $6,000, twelve months if such value exceeded $15,000. The delay would begin the month following the disposal of assets. The eligibility restriction would cease the month after the resources were returned or the individual received a payment equal to the difference between the current market value and $3,000. Such a delay in eligibility for benefits would not apply when the applicant demonstrates that such assets were not disposed of for the purpose of qualifying for benefits.

ROUNDING OF COST-OF-LIVING ADJUSTMENTS

Provides for rounding the annual SSI benefit amounts to the nearest $12, or, in monthly terms, to the nearest dollar.

ATTRIBUTION OF SPONSOR'S INCOME AND RESOURCES TO ALIENS

Requires that, for the purposes of determining eligibility for SSI and amount of SSI benefits paid to a legal alien, the income and resources of any person who sponsored the alien's entry into the United States be deemed to the alien, except to the extent determined by the Secretary to be inequitable under the circumstances. Such deeming would be for the duration of the assurances of support contained in any executed affidavit or similar agreement of support, but for no longer than three years after entry. This provision would not apply in the case of an alien who became eligible for SSI because of blindness or disability if the blindness or disability commenced after his admission to the United States or in cases where it is determined that good cause for a waiver of this provision exists.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

TITLE II: SUPPLEMENTAL SECURITY INCOME (SSI)—Continued

EXTENSION OF SERVICES PROGRAM FOR DISABLED CHILDREN

Provides for a 3 year extension, until Sept. 30, 1982, of the program providing services for disabled and blind children receiving SSI.

NEGOTIABILITY OF SSI CHECKS

Provides that the negotiability of SSI checks will be limited to 180 days from date of issuance and that the amount from such [illegible]gotiated checks which represents a State supplementation payment would be returned to the State.

MODIFICATION IN DETERMINATION OF APPLICATION OF ONE-THIRD REDUCTION PROVISIONS

Under present law, if a SSI applicant or recipient is "living in the household of another and receiving support and maintenance in-kind," the value of such in-kind assistance is presumed to equal one-third of the regular Federal SSI benefit standard and the SSI benefit standard for such an individual is reduced accordingly. "Living in the household of another and receiving support and maintenance in-kind" is defined by regulations to include a SSI applicant or recipient who has not been paying his pro rata share of the household's expenses. In determining whether an applicant for SSI would be able to contribute such a pro rata share, SSA does not take into account that receipt of some amount of SSI might enable the individual to contribute his pro rata share.

The bill provides that, in determining whether a SSI applicant or recipient should have the one-third reduction applied against him, it would be assumed that such individual has had available to him and has contributed toward the household's expenses no less than an amount equal to two-thirds of the full Federal SSI benefit standard plus State supplementation. If such an assumed contribution to the household equals or exceeds the individuals pro rata share of the household's expenses, the SSI applicant or recipient would be deemed to be living in his own household and thus not subject to the one-third reduction provision of current law. Effective Sept. 1, 1980.

FEES FOR ATTORNEYS REPRESENTING SSI CLAIMANTS

Provides that, when a SSI claimant obtains a favorable judicial decision regarding benefits under SSI, the court may establish a limit on the amount of fee which may be charged by the attorney. The fee may not exceed 25 percent of the past due SSI benefits.

MONTHLY COMPUTATION PERIOD FOR DETERMINATION OF SSI BENEFITS

Provides that SSI eligibility and benefits be determined on a prospective monthly basis rather than a quarterly basis.

ELIMINATION OF REQUIREMENTS FOR REPRESENTATIVE PAYMENT OF SSI TO DRUG ADDICTS AND ALCOHOLICS

Deletes the requirement that a drug addict or alcoholic must have payment made on his behalf to a representative payee. Determination of need for a representative payee would be made on the same basis as now applied to other SSI recipients.

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

Title II: Supplemental Security Income (SSI)—Continued

REPLACEMENT OF BENEFIT CHECKS

Authorize the Social Security Administration to directly issue checks or cash for the replacement of lost or stolen SSI checks.

MODIFICATION IN MANDATORY PASS THROUGH SSI COST-OF-LIVING INCREASES

Provides that vendor payments made by a State on behalf of SSI recipients residing in a domiciliary or personal care facility would be counted in determining whether the State satisfies the requirement to pass through cost-of-living increases in the Federal SSI benefit standard.

Title III: Amendments Applicable to Two or More Programs Under the Social Security Act

DISCLOSURE OF TAX RETURN INFORMATION

Permits the Social Security Administration to disclose to HEW, State welfare agencies, and child support enforcement agencies certain tax return information, which it has obtained from Treasury, for the purpose of determining an individual's eligibility for or amount of benefits. Section 6103 of the Internal Revenue Code is cited for rules governing disclosure of tax return information.

ADJUSTMENT OF RETROACTIVE BENEFITS UNDER TITLE II ON ACCOUNT OF ADVANCES OF SSI BENEFITS

Allows the Secretary to offset, against retroactive benefits paid under Title II (OASDI), amounts of SSI benefits paid for the same period for which a retroactive Title II payment is eventually made. The retroactive payment would be reduced by the amount of the SSI benefits which would not have been paid had there been timely payment made under Title II.

Title IV: Child Support Enforcement

CHILD SUPPORT ENFORCEMENT SERVICES FOR NON-AFDC FAMILIES

Effective Oct. 1, 1979, 75 percent Federal matching funds would be available on a permanent basis for services provided to non-AFDC recipients. States would be required to charge non-AFDC recipients a fee equal to 10 percent of collections to cover administrative costs.

COLLECTION OF SUPPORT FOR CERTAIN ADULTS RECEIVING AFDC

Requires collection of support, in those cases in which that support obligation has already been established, for adult AFDC recipients, as well as child support.

AMENDMENTS REGARDING INCENTIVE PAYMENTS

Eliminates interstate incentive payments and makes all States, political subdivisions and tribal governing bodies eligible for incentive payments equal to 15 percent of the amount collected. Incentive payments would come from the full amount of collections, rather than just the Federal share of such collections.

H.R. 4904—Continued

SUMMARY OF HOUSE BILL—Continued

TITLE IV: CHILD SUPPORT ENFORCEMENT—Continued

THREE MONTHS' EXTENSION OF AFDC ELIGIBILITY

Allows States to continue AFDC payments for a period of 3 (3) months following the time child support collections would otherwise make the family ineligible.

H.R. 4962

To amend title XIX of the Social Security Act to strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes.

Dec. 13, 1979.—Placed on the Senate Calendar.

H.R. 4968★ Nov. 19, 1980

To amend the Internal Revenue Code of 1954 to provide that in certain cases the net operating loss carryover period for a taxpayer who ceases to be real estate investment trust shall be the same as the net operating loss carryover period for a taxpayer who continues to be real estate investment trust.

DEPARTMENTAL REPORTS

Nov. 21, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

BILL REPORTED

Nov. 25, 1980.—Reported favorably to the Senate (**S. Rept. 96–1037**), with the following amendments:

(a) **permits trusts which are former real estate investment** trust (REITS) an additional year to carry over operating **losses for each year a carryback** was not allowed because **these entities were REITS in the carryback year.** Under the **bill, the maximum carryover** period will be 8 years;

(b) **authorizes** the Treasury Department to make upward **adjustments in the interest rate on outstanding retirement bonds, so that such a bond would earn interest at a rate consistent with the yield for new issues of such bonds**;

(c) **makes several** technical changes in the tax law relating to general stock ownership corporations (GSOCs); and

(d) **allows individuals meeting the foreign residence or presence tests who perform** "qualified charitable services" in less **developed countries** to elect, in lieu of the deduction for **excess foreign living** costs, an exclusion of $20,000 from **gross income** on the same basis as employees residing in **camps in hardship areas.** The amendment is effective for **taxable years beginning** after December 31, 1978.

H.R. 4968★—Continued

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate by voice vote (Congressional Record S16520), after agreeing to the following amendments:

Committee amendments, by voice vote (Congressional Record S16520);

Proxmire UP amendment No. 1948, removing private foundations from the definition of employer for qualified charitable services, by voice vote (Congressional Record S16521); and

Williams-Roth UP amendment No. 1949, providing arbitrage requirements for mortgage subsidy bonds, by voice vote (Congressional Record S16522).

FURTHER HOUSE ACTION

Dec. 13, 1980.—House agreed to the Senate amendments, by voice vote (Congressional Record H12481).

BILL SIGNED

Dec. 24, 1980.—Signed by the President.

(Public Law 96–595)

H.R. 5043★ Mar. 26, 1980

To amend the Internal Revenue Code of 1954 to provide for the tax treatment of bankruptcy, insolvency, and similar proceedings, and for other purposes.

Summary of House Bill

A. TAX TREATMENT OF DISCHARGE OF INDEBTEDNESS

Provides tax rules in the Internal Revenue Code applicable to debt discharge in the case of bankrupt or insolvent debtors, and makes related changes to existing Code provisions applicable to debt discharge in the case of solvent debtors outside bankruptcy.

BANKRUPTCY OR INSOLVENCY

Under the bill, no amount is included in income for Federal income tax purposes by reason of a discharge of indebtedness in a bankruptcy case, or outside bankruptcy if the debtor is insolvent. Instead, the amount of discharged debt which is excluded from the gross income by virtue of the bill's provisions (the "debt discharge amount") is applied to reduce certain tax attributes.

Unless the taxpayer elects first to reduce basis in depreciable assets, the debt discharge amount is applied to reduce the taxpayer's net operating losses and then certain tax credits and capital loss carryovers. Any excess of the debt discharge amount over the amount of reduction in these attributes is applied to reduce asset basis (but not below the amount of the taxpayer's remaining undischarged liabilities). Any further remaining debt discharge amount is disregarded, i.e., does not result in income or have other tax consequences.

Mar. 31, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

May 30, 1980.—Public hearing.

BILL REPORTED

Nov. 25, 1980.—Reported favorably to the Senate (**S. Rept. 96–1035**), with amendments, as follows:

Summary of Committee Reported Bill

A. TAX TREATMENT OF DISCHARGE OF INDEBTEDNESS

Provides tax rules in the Internal Revenue Code applicable to debt discharge in the case of bankrupt or insolvent debtors, and makes related changes to existing Code provisions applicable to debt discharge in the case of solvent debtors outside bankruptcy.

BANKRUPTCY OR INSOLVENCY

Under the bill, no amount is to be included in income for Federal income tax purposes by reason of a discharge of indebtedness in a bankruptcy case, or outside bankruptcy if the debtor is insolvent. Instead, the amount of discharged debt which is excluded from gross income by virtue of the bill's provisions (the "debt discharge amount") is applied to reduce certain tax attributes.

Unless the taxpayer elects first to reduce basis in depreciable assets (or in real property held primarily for sale to customers in the ordinary course of a trade or business), the debt discharge amount is applied to reduce the taxpayer's net operating losses and then certain tax credits and capital loss carryovers. Any excess of the debt discharge amount over the amount of reduction in these attributes is applied to reduce asset basis (but not below the amount of the taxpayer's remaining undischarged liabilities) and then to reduce carryovers of the foreign tax credit. Any further remaining debt discharge amount is disregarded, i.e., does not result in income or have other tax consequences.

H.R. 5043★—Continued

SUMMARY OF HOUSE BILL—Continued

A. TAX TREATMENT OF DISCHARGE OF INDEBTEDNESS—Continued

BANKRUPTCY OR INSOLVENCY—continued

The bill provides that the taxpayer may elect to apply the debt discharge amount first to reduce basis in depreciable property, before applying any remaining amount to reduce net operating losses and other tax attributes in the order stated above. A debtor making this election may elect to reduce basis in depreciable property below the amount of remaining liabilities (i.e., where the debtor would rather so reduce asset basis than reduce carryovers). To the extent the debtor makes an election to reduce basis in depreciable assets, or reduces basis in assets after reduction in other tax attributes, it is anticipated that Treasury regulations prescribing the order of basis reduction among assets will generally accord with present Treasury regulations which apply in the case of basis reduction under sec. 270 of the (now repealed) Bankruptcy Act.

To insure that ordinary income treatment eventually will be given to the full amount of basis reduction in depreciable or nondepreciable assets, the bill provides that any gain on a subsequent disposition of reduced-basis assets is subject to "recapture" under sec. 1245 or 1250 of the Internal Revenue Code.

OUTSIDE BANKRUPTCY—SOLVENT TAXPAYERS

The bill modifies the existing Federal income tax election under which a solvent taxpayer outside bankruptcy may elect to reduce basis of assets instead of recognizing current income from debt cancellation. Similar to the rules of the bill applicable to bankrupt or insolvent debtors, the bill provides that the election to reduce basis allowed to the solvent debtor outside bankruptcy requires reduction in basis of depreciable assets.

To the extent that the debtor makes an election to reduce basis, it is anticipated that Treasury regulations prescribing the order of basis reduction among the taxpayer's depreciable assets will generally accord with present Treasury regulations under sec. 1017 of the Code. As in the case of bankrupt or insolvent debtors, the bill provides that any gain on a subsequent disposition of reduced-basis assets is subject to "recapture" under sec. 1245 or 1250 of the Code.

The bill also provides that in the case of a solvent taxpayer outside bankruptcy, a reduction to the purchaser in the amount of a purchase-money debt, by the seller of the property, is treated for Federal income tax purposes as a purchase price reduction and not as a discharge of indebtedness.

EQUITY-FOR-DEBT RULES

The bill also provides rules relating to corporate indebtedness in order to better coordinate the treatment of discharged debt at the corporate level with treatment at the creditor level.

If a corporate debtor issues stock to its creditor for an outstanding security (such as a bond), there is no debt discharge amount and no attribute reduction is required. Thus, no tax consequences at the corporate level occur with respect to a transaction which is treated generally as a nonrecognition of gain or loss transaction for the creditors.

BILL REPORTED—Continued

BANKRUPTCY OR INSOLVENCY—Continued

The bill provides that the taxpayer can elect to apply the debt discharge amount first to reduce basis in depreciable property (or in realty held as inventory), before applying any remaining amount to reduce net operating losses and then other tax attributes in the order stated in the bill. A debtor making this election can elect to reduce basis in depreciable property (or in realty held as inventory) below the amount of remaining liabilities (i.e., where the debtor would rather so reduce asset basis than reduce carryovers).

To the extent the debtor makes an election to reduce basis in depreciable assets, or reduces basis in assets after reduction in other tax attributes, it is anticipated that Treasury regulations prescribing the order of basis reduction among assets will generally accord with present Treasury regulations which apply in the case of basis reduction under section 270 of the (now repealed) Bankruptcy Act. If the debtor elects to reduce basis in realty held as inventory, the particular real properties the bases of which are to be reduced will be determined pursuant to Treasury regulations.

To insure that ordinary income treatment eventually will be given to the full amount of basis reduction in depreciable or nondepreciable assets, the bill provides that any gain on a subsequent disposition of reduced-basis assets is subject to "recapture" under sections 1245 or 1250 of the Internal Revenue Code.

OUTSIDE BANKRUPTCY—SOLVENT TAXPAYERS

The bill modifies the existing Federal income tax election (Code secs. 108 and 1017) under which a solvent taxpayer outside bankruptcy can elect to reduce basis of assets instead of recognizing current income from debt cancellation. As with the rules of the bill applicable to bankrupt or insolvent debtors, the bill provides that the election to reduce basis allowed to solvent debtors outside bankruptcy requires reduction in basis of depreciable assets (or in realty held as inventory).

To the extent that the debtor makes an election to reduce basis, it is anticipated that Treasury regulations prescribing the order of basis reduction among the taxpayer's depreciable assets will generally accord with present Treasury regulations under section 1017 of the Code. If the debtor elects to reduce basis in realty held as inventory, the particular real properties the bases of which are to be reduced will be determined pursuant to Treasury regulations. As in the case of bankrupt or insolvent debtors, the bill provides that any gain on a subsequent disposition of reduced-basis assets is subject to "recapture" under Code sections 1245 or 1250.

The bill also provides that in the case of a solvent taxpayer outside bankruptcy, a reduction to the purchaser in the amount of a purchase-money debt, by the seller of the property, is treated for Federal income tax purposes as a purchase price reduction and not as a discharge of indebtedness.

EQUITY-FOR-DEBT RULES

The committee bill generally does not change the present law rule developed by the courts governing whether income is recognized if a corporation issues its own stock to its creditor for outstanding debt (whether or not the debt constitutes a security for tax purposes). Therefore, no attribute reduction generally will be

H.R. 5043★—Continued

SUMMARY OF HOUSE BILL—Continued

A. TAX TREATMENT OF DISCHARGE OF INDEBTEDNESS—Continued

EQUITY-FOR-DEBT RULES—continued

If a corporate debtor issues stock for other debts (such as debt held by trade creditors or by a lender holding a short-term note), the corporation is treated as having satisfied the debt with an amount of money equal to the stock's value. To the extent the stock's value is less than the debt discharged, the discharge of indebtedness rules summarized above apply. This treatment is consistent with the usual recognition treatment for the creditors (e.g., a bad debt deduction is allowed for trade creditors) and reflects the fact that tax attributes generally arise as a result of incurring debt obligations or expending loan proceeds.

If a value is placed on the stock either (1) by the bankruptcy court in a proceeding in which the Internal Revenue Service had the right to intervene on the valuation issue (including notice of the court hearing on the valuation issue) or (2) in a bankruptcy or similar proceeding or in an out-of-court agreement in which the debtor and creditor had adverse interests in the tax consequences of the valuation, the Revenue Service as well as the debtor and creditor are to be bound by the valuation for purposes of the debt discharge rules of the bill and the creditor's bad debt deduction.

In light of these stock-for-debt rules, the bill provides that the special limitations on net operating loss carryovers (sec. 382 of the Internal Revenue Code) generally will not apply to the extent creditors receive stock in exchange for their claims.

The bill provides that the debt discharge rules apply to the extent that the amount of debt transferred to a corporation as a contribution to capital exceeds the shareholder's basis in the debt. In addition, other rules in the bill concerning debt discharge relate to debt acquired by a related party, discharge of liabilities payment of which would have given rise to deductions, the tax benefit rule of sec. 111 of the Code, and discharge of a partnership debt. Also, the bill provides (overturning a contrary position of the Internal Revenue Service) that if the basis of investment credit property is reduced by a debt discharge amount, no investment credit recapture will occur by reason of the reduction.

EFFECTIVE DATE

The provisions of the bill relating to tax treatment of debt discharge apply for bankruptcy cases (or receivership, foreclosure, or similar judicial proceedings) commenced on or after Oct. 1, 1979. Present tax law continues to apply for bankruptcy cases (or receivership, etc. proceedings) commenced prior to Oct. 1, 1979.

In the case of discharge of indebtedness outside bankruptcy cases (or receivership, etc. proceedings), the debt discharge rules of the bill apply to any discharge of indebtedness occurring after Dec. 31, 1980.

BILL REPORTED—Continued

EQUITY-FOR-DEBT RULES—Continued

required where such stock is issued to discharge the debt, except where only a *de minimis* amount of stock is issued.

By contrast, the bill as passed by the House would have provided that if a corporate debtor issues stock in cancellation of short-term debt or trade credit, the debt discharge rules of the bill would apply to the extent the indebtedness exceeds the value of the stock. It is anticipated that by providing for favorable tax treatment if stock is issued to creditors in discharge of debt, the committee bill will encourage reorganization, rather than liquidation, of financially distressed companies that have a potential for surviving as operating concerns.

Because the committee bill generally retains the present law rules governing the tax treatment of debt discharge when a corporation's indebtedness is satisfied with its own stock, the committee bill also retains the present rules of Code section 382(a) relating to special limitations on net operating loss carryover on certain acquisitions of stock of a corporation. Under the House bill, the section 382(a) limitations generally would not have applied to the extent creditors received stock in exchange for their claims.

A creditor who receives stock in cancellation of debt can take a bad debt deduction to the same extent as under present law. In order properly to match the character of the gain derived on sale of such stock with its origin, the committee bill provides that any gain on a later sale of the stock by the former creditor will be "recaptured" as ordinary income up to the amount of the creditor's prior deductions against ordinary income.

The bill also provides that the debt discharge rules apply to the extent that the amount of debt transferred by a shareholder to a corporation as a contribution to capital exceeds the shareholder's basis in the debt.

OTHER RULES CONCERNING DEBT DISCHARGE

In addition, other rules in the bill concerning debt discharge relate to debt acquired by a related party, discharge of liabilities payment of which would have given rise to deductions, the tax benefit rule under Code section 111, and discharge of a partnership debt. Also, the bill provides (overturning a contrary position of the Internal Revenue Service) that if the basis of investment credit property is reduced by a debt discharge amount, no investment credit recapture will occur by reason of the reduction.

EFFECTIVE DATE

The provisions of the bill relating to tax treatment of debt discharge apply for bankruptcy cases (or receivership, foreclosure, or similar judicial proceedings) commenced after December 31, 1980. In the case of discharge of indebtedness outside bankruptcy cases (or receivership, etc. proceedings), the debt discharge rules of the bill apply to any discharge of indebtedness occurring after December 31, 1980.

The bill also provides an effective date election for debtors in bankruptcy cases commenced on or after October 1, 1979 (but prior to January 1, 1981), and for debtors in receivership, foreclosure, or similar judicial proceedings commenced on or after October 1, 1979 (but prior to January 1, 1981). The debtor in such a case or proceeding can elect to have all the following provisions of the bill apply to all transactions in the case or proceeding:

H.R. 5043★—Continued

SUMMARY OF HOUSE BILL—Continued

B. BANKRUPTCY ESTATE OF AN INDIVIDUAL

IN GENERAL

The bill treats the bankruptcy estate of an individual in a liquidation or reorganization case under the new bankruptcy statute as a separate taxable entity for Federal income tax purposes. Also, the bill provides that no separate taxable entity is created by commencement of a bankruptcy case in which the debtor is an individual in a case under ch. 13 of the new bankruptcy law (adjustment of debts of an individual with regular income), a partnership, or a corporation.

The Federal income tax rules set forth in the bill with respect to a bankruptcy estate of an individual which is treated as a separate taxable entity include rules for allocation of income and deductions between the debtor and the estate, computation of the estate's taxable income, accounting methods and periods of the estate, the treatment of the estate's administrative costs as deductible expenses, carryover of tax attributes between the debtor and the estate, and requirements for filing and disclosure of returns.

DEBTOR'S ELECTION TO CLOSE TAXABLE YEAR

Also, the bill generally gives an individual debtor an election to close his or her taxable year as of the day the bankruptcy case commences. If the election is made, the debtor's Federal income tax liability for the "short" taxable year ending on commencement of the case becomes an allowable claim against the bankruptcy estate. If the election is not made, the commencement of the bankruptcy case does not terminate the taxable year of an individual debtor.

EFFECTIVE DATE

These provisions of the bill apply to bankruptcy cases commencing more than 90 days after the date of enactment of the bill.

C. CORPORATE REORGANIZATION IN BANKRUPTCY

EXPANSION OF REORGANIZATION PROVISIONS

The bill expands the categories of tax-free corporate reorganizations defined in sec. 368 of the Code to include a new category of "G" reorganizations. This category includes certain transfers of assets pursuant to a court-approved reorganization plan in a bankruptcy case (or in a receivership, foreclosure, or similar proceeding). Accordingly, the bill terminates the applicability of special rules of current law relating to insolvency reorganizations (secs. 371–374 of the Code).

The bill permits a "G" reorganization to take the form of a triangular reorganization, including a "reverse merger." Also, the bill allows the acquiring corporation in a "G" reorganization to transfer the acquired assets to a controlled subsidiary. In light of the debt discharge rules of the bill, which adjust tax attributes of a reorganized corporation to reflect changes in its debt structure, the statutory rule generally governing carryover of tax attributes in corporate reorganizations (sec. 381 of the Code) will now apply in the case of a "G" reorganization.

BILL REPORTED—Continued

EFFECTIVE DATE—Continued

section 2 (tax treatment of discharge of indebtedness); section 4 (corporate reorganization provisions); and sections 5(a), 5(b), 5(c), 5(e), and 5(f) (miscellaneous corporate amendments). If the election is made, all provisions of sections 2 and 4 and all the above-listed provisions of section 5 of the bill are applicable to all transactions in the case or proceeding and to all parties involved in the case or proceeding.

B. BANKRUPTCY ESTATE OF AN INDIVIDUAL

IN GENERAL

The bill treats the bankruptcy estate of an individual in a liquidation or reorganization case under the new bankruptcy statute as a separate taxable entity for Federal income tax purposes. Also, the bill provides that no separate taxable entity is created by commencement of a bankruptcy case in which the debtor is an individual in a case under chapter 13 of the new bankruptcy law (adjustment of debts of an individual with regular income), a partnership, or a corporation.

The Federal income tax rules set forth in the bill with respect to a bankruptcy estate of an individual which is treated as a separate taxable entity include rules for allocation of income and deductions between the debtor and the estate, computation of the estate's taxable income, accounting methods and periods of the estate, the treatment of the estate's administrative costs as deductible expenses, carryover of tax attributes between the debtor and the estate, and requirements for filing and disclosure of returns.

DEBTOR'S ELECTION TO CLOSE TAXABLE YEAR

Also, the bill generally gives an individual debtor an election to close his or her taxable year as of the day the bankruptcy case commences. If the election is made, the debtor's Federal income tax liability for the "short" taxable year ending on commencement of the case becomes an allowable claim against the bankruptcy estate. If the election is not made, the commencement of the bankruptcy case does not terminate the taxable year of an individual debtor.

EFFECTIVE DATE

These provisions of the bill apply to bankruptcy cases commencing more than 90 days after the date of enactment of the bill.

C. CORPORATE REORGANIZATIONS IN BANKRUPTCY

EXPANSION OF REORGANIZATION PROVISIONS

The bill expands the categories of tax-free corporate reorganizations defined in section 368 of the Code to include a new category of "G" reorganizations. This category includes certain transfers of assets pursuant to a court-approved reorganization plan in a bankruptcy case (or in a receivership, foreclosure, or similar proceeding). Accordingly, the bill terminates the applicability of special rules of current law relating to insolvency reorganizations (Code secs. 371–374).

The bill permits a "G" reorganization to take the form of a triangular reorganization, including a "reverse merger." Also, the bill allows the acquiring corporation in a "G" reorganization to transfer the acquired assets to a controlled subsidiary. The statu-

H.R. 5043★—Continued

SUMMARY OF HOUSE BILL—Continued

C. CORPORATE REORGANIZATIONS IN BANKRUPTCY—Continued

EXPANSION OF REORGANIZATION PROVISIONS—continued

Since "G" reorganizations are to be subject to the rules governing the tax treatment of exchanging shareholders and security holders which apply generally to corporate reorganizations, a shareholder or security holder who receives securities in a "G" reorganization with a principal amount exceeding the principal amount of securities surrendered is taxed on the excess. Also, money or other "boot" property received in a "G" reorganization will be subject to the dividend-equivalence tests which apply to the reorganizations generally.

PROPERTY ATTRIBUTABLE TO ACCRUED INTEREST

Under the bill, a creditor exchanging securities in any corporate reorganization described in sec. 368 of the Code (including a "G" reorganization) is treated as receiving interest income on the exchange to the extent the creditor receives new securities, stock, or other property attributable to accrued but unpaid interest on the securities surrendered.

EFFECTIVE DATE

These provisions of the bill apply to bankruptcy cases (or receivership, foreclosure, or similar judicial proceedings) commencing on or after Oct. 1, 1979. In addition, the amendments relating to property attributable to accrued interest also apply to transactions occurring after Dec. 31, 1980 (other than transactions in a proceeding under the Bankruptcy Act or in a receivership, foreclosure, or similar judicial proceeding begun before Oct. 1, 1979).

D. MISCELLANEOUS CORPORATE AMENDMENTS

The bill makes a number of miscellaneous amendments to the Internal Revenue Code relating to corporate tax issues, including the following.

1. *PHC status.*—Under the bill, a corporate debtor generally is not to be considered a personal holding company, subject to additional taxes on certain passive income, while in a bankruptcy case (or receivership, foreclosure, or similar proceeding) commencing on or after Oct. 1, 1979.
2. *Liquidation rule.*—The corporate nonrecognition tax rules applicable to 12-month liquidations are extended to cover sales by insolvent corporations of assets, other than assets acquired after commencement of the bankruptcy case, during the entire period from adoption (after commencement of the case) of the plan of liquidation through conclusion of the case. This provision applies to bankruptcy cases (or receivership, etc. proceedings) commencing on or after Oct. 1, 1979.
3. *Subchapter S shareholder.*—The bill provides that for bankruptcy cases commencing on or after Oct. 1, 1979, the bankruptcy estate of an individual debtor is an eligible shareholder in a subch. S corporation.
4. *Section 351 applicability.*—Under the bill, transfers to a controlled corporation of indebtedness of the corporation which is not evidenced by a security, or of claims against the corpo-

BILL REPORTED—Continued

C. CORPORATE REORGANIZATIONS IN BANKRUPTCY—Continued

EXPANSION OF REORGANIZATION PROVISIONS—Continued

tory rule generally governing carryover of tax attributes in corporate reorganizations (Code sec. 381) will apply in the case of a "G" reorganization.

Since "G" reorganizations are subject to the rules governing the tax treatment of exchanging shareholders and security holders which apply generally to corporate reorganizations, a shareholder or security holder who receives securities in a "G" reorganization with a principal amount exceeding the principal amount of securities surrendered is taxed on the excess. Also, money or other "boot" property received in a "G" reorganization is subject to the dividend-equivalence tests which apply to reorganizations generally.

PROPERTY ATTRIBUTABLE TO ACCRUED INTEREST

Under the bill, a creditor exchanging securities in any corporate reorganization described in section 368 of the Code (including a "G" reorganization) will be treated as receiving interest income on the exchange to the extent the creditor receives new securities, stock, or other property attributable to accrued but unpaid interest on the securities surrendered.

EFFECTIVE DATE

These provisions apply to bankruptcy cases commencing after December 31, 1980, and to receivership, foreclosure, or similar judicial proceedings commencing after that date. Also, these provisions will apply to a bankruptcy case or a receivership, etc. proceeding commenced on or after October 1, 1979 (but prior to January 1, 1981) if the special effective date election (described above) is made.

In the case of transactions outside bankruptcy cases and receivership, etc. proceedings, the amendments relating to exchanges of property for accrued interest apply to transactions occurring after December 31, 1980.

D. MISCELLANEOUS CORPORATE AMENDMENTS

The bill makes a number of miscellaneous amendments to the Internal Revenue Code relating to corporate tax issues, including the following.

1. *Personal holding company status.*—Under the bill, a corporate debtor generally is not to be considered a personal holding company, subject to additional taxes on certain passive income, while in a bankruptcy case (or receivership, foreclosure, or similar proceeding). This provision applies to bankruptcy cases commencing after December 31, 1980, and to receivership, etc. proceedings commencing after that date. Also, this provision will apply to a bankruptcy case or a receivership, etc. proceeding commenced on or after October 1, 1979 (but prior to January 1, 1981) if the special effective date election (as described above) is made.
2. *Liquidation rule.*—The corporate nonrecognition tax rules applicable to 12-month liquidations are extended by the bill to cover sales by a corporation in a bankruptcy case (or a receivership, etc. proceeding) of assets, other than assets acquired after commencement of the bankruptcy

H.R. 5043★—Continued

SUMMARY OF HOUSE BILL—Continued

D. MISCELLANEOUS CORPORATE AMENDMENTS—Continued

ration for accrued but unpaid interest on indebtedness, will not be covered by the nonrecognition rule of sec. 351 of the Code. Also, the nonrecognition rule will not apply in the case of a transfer to a controlled corporation of the assets of a debtor in a bankruptcy or similar case to the extent the stock or securities received in exchange for the assets are used by the debtor to pay off his debts. The effective date for these provisions is the same as for the provisions of the bill relating to tax treatment of discharge of indebtedness.

5. *Earnings and profits.*—The bill provides that to the extent the amount of discharged indebtedness is applied to reduce basis under sec. 1017 of the Code, such basis-reduction amount does not affect the debtor corporation's earnings and profits. The effective date for this provision is the same as for the provisions of the bill relating to tax treatment of discharge of indebtedness.

E. CHANGES IN TAX PROCEDURES

The bill coordinates certain provisions of the Internal Revenue Code with the bankruptcy court procedures enacted in Public Law 95–598. These procedures include the automatic stay on assessment or collection of certain tax claims against the debtor, the automatic stay on institution or continuation by the debtor of deficiency litigation in the U.S. Tax Court, and the authority of the bankruptcy court to lift the stay and permit the debtor's tax liability to be determined by the Tax Court.

BILL REPORTED—Continued

D. MISCELLANEOUS CORPORATE AMENDMENTS—Continued

case, during the entire period from adoption (after commencement of the case) of the plan of liquidation through conclusion of the case. This provision applies to bankruptcy cases (or receivership, etc. proceedings) commencing after December 31, 1980. Also, this provision will apply to a bankruptcy case or a receivership, etc. proceeding commenced on or after October 1, 1979 (but prior to January 1, 1981), if the special effective date election (described above) is made.

3. *Subchapter S shareholder.*—The bill provides that for bankruptcy cases commencing on or after October 1, 1979, the bankruptcy estate of an individual debtor can be an eligible shareholder in a subchapter S corporation.

4. *Section 351 applicability.*—Under the bill, transfers to a controlled corporation of indebtedness of the corporation which is not evidenced by a security, or of claims against the corporation for accrued but unpaid interest on indebtedness, are not covered by the nonrecognition rule of section 351 of the Code. Also, the nonrecognition rule does not apply in the case of a transfer to a controlled corporation of the assets of a debtor in a bankruptcy or similar case to the extent the stock or securities received in exchange for the assets are used to satisfy the indebtedness of the debtor. The effective date for these provisions is the same as for the provisions of the bill relating to tax treatment of discharge of indebtedness.

5. *Earnings and profits.*—The bill provides that to the extent the amount of discharged indebtedness is applied to reduce basis under section 1017 of the Code, such basis-reduction amount does not affect the debtor corporation's earnings and profits. Also, the bill provides that any deficit in earnings and profits is reduced by the paid-in capital of any shareholder whose interest is eliminated in a bankruptcy case. The effective date for this provision is the same as for the provisions of the bill relating to tax treatment of discharge of indebtedness.

E. CHANGES IN TAX PROCEDURES

The bill coordinates certain provisions of the Internal Revenue Code with the bankruptcy court procedures enacted in Public Law 95–598. These procedures include the automatic stay on assessment or collection of certain tax claims against the debtor, the automatic stay on institution or continuation by the debtor of deficiency litigation in the U.S. Tax Court, and the authority of the bankruptcy court to lift the stay and permit the debtor's tax liability to be determined by the Tax Court.

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate, by voice vote (Congressional Record S. 16489), after agreeing to the following amendments:

Committee amendments, by voice vote (Congressional Record S16493);

Long UP amendment No. 1929, making technical changes, by voice vote (Congressional Record S16493); and

DeConcini-Wallop UP amendment No. 1930, postponing for 1 year the effective date that a bankrupt or insolvent debtor must reduce net operating losses by the amount of debt discharge, by voice vote (Congressional Record S16493).

H.R. 5043★—Continued

FURTHER HOUSE ACTION

Dec. 13, 1980.—House agreed to Senate amendments, by voice vote (Congressional Record H12419–H12420, H12422, H12459–H12464).

BILL SIGNED

Dec. 24, 1980.—Signed by the President.

Public Law 96–589

H.R. 5047★ July 23, 1980

To provide for the temporary suspension of certain duties, to extend certain existing extensions of duties, and for other purposes.

SUMMARY OF HOUSE BILL

(Bill:

(a) Excludes certain materials from the definition of "foreign" material, those materials which could have been imported into the customs territory of the United States free of duty at the time those materials were actually imported into the insular possession, provided that the material was incorporated into the article produced in the insular possession no later than 18 months after the date of its importation into the insular possession;

(b) eliminates the column 1 (most-favored-nation) and [illegible]umn 2 (applicable to most Communist countries) rates of duty on certain yarns of silk with respect to articles entered, or withdrawn from warehouse, for consumption after June 30, 1980;

(c) eliminates the column 1 and column 2 rates of duty on poppy straw extract imported for use in producing codeine, morphine or thebaine with respect to articles entered, or withdrawn from warehouse, for consumption after June 30, 1980;

(d) eliminates the column 1 rates of duty on field glasses and binoculars;

(e) permits the retention of valuable wastes which are generated during the processing of imported mechandise which is brought in under bond, provided that applicable duties are tendered on such wastes;

(f) suspends temporarily the column 1 and column 2 rates of duty on water chestnuts and bamboo shoots until June 30, 1983;

(g) suspends temporarily the column 1 rate of duty on the urethane curing agent trimethylene glycol di-p-aminobenzoate (TMAB) until June 30, 1983;

(h) continues the existing temporary suspension of the column 1 rates of duty on color couplers and color intermediates until June 30, 1982;

(i) continues the existing temporary suspension of the column 1 rate of duty on doxorubicin hydrochloride (trade name Adriamycin) until June 30, 1982;

(j) suspends temporarily the column 1 rate of duty on levulose with respect to articles entered, or withdrawn from warehouse, for consumption after June 30, 1980 until December 31, 1981;

(k) suspends temporarily the column 1 rate of duty on flat knitting machines until June 30, 1983;

(l) suspends temporarily the column 1 rate of duty on warp knitting machines until June 30, 1983;

Departmental Reports

July 28, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

July 30, 1980.—Report from the International Trade Commission (analysis of sec. 103 relating to trimethylene glycol di-p-aminobenzoate).

Aug. 1, 1980.—Report from the International Trade Commission (analysis of sec. 106 relating to steel coils).

Aug. 1, 1980.—Report from the International Trade Commission (analysis of sec. 111 relating to levulose).

Aug. 1, 1980.—Report from the International Trade Commission (analysis of sec. 112 relating to flat knitting machines).

Aug. 4, 1980.—Report from the International Trade Commission (analysis of sec. 102 relating to insular possessions).

Aug. 4, 1980.—Report from the International Trade Commission (analysis of sec. 102 relating to silk yarns).

Aug. 4, 1980.—Report from the International Trade Commission (analysis of sec. 113 relating to warp knitting machines).

Aug. 15, 1980.—Report from the International Trade Commission (analysis of sec. 104 relating to concentrate of poppy straw).

Aug. 21, 1980.—Report from the International Trade Commission (analysis of sec. 107 relating to water chestnuts and bamboo shoots).

Sept. 2, 1980.—Report from the International Trade Commission (analysis of sec. 109 relating to color couplers and color intermediaries used in the manufacture of photographic sensitized material).

Sept. 10, 1980.—Report from the Department of State (no objection, but defers to other agencies on certain provisions).

Sept. 12, 1980.—Favorable report from the Special Representative for Trade Negotiations.

BILL REPORTED

Sept. 26, 1980.—Reported favorably to the Senate (S. Rept. 96–999), amended as follows:

(1) *"Foreign materials" determinations relating to the tariff treatment of products of insular possessions.*—Provides that under certain conditions, materials imported into an insular possession and incorporated into an article produced or manufactured in the possession would not be considered "foreign" for purposes of determining whether the manufactured article, when imported into the United States, contains less than 50 percent foreign materials by value and thus is eligible for duty-free treatment. The component material would not be con-

H.R. 5047★—Continued

SUMMARY OF HOUSE BILL—Continued

(m) provides a retroactive provision applicable to items (b), (c), (h), (i), and (j), whereby any entries made after June 30, 1980 and the date of enactment of H.R. 5047 as amended would be liquidated or reliquidated upon request as if entry had been made under the existing duty suspension or reduction in effect on June 30, 1980;

(n) provides for the allowance of the "drawback" privilege to include articles of foreign origin exported from the United States in the same condition as when imported, or destroyed under the supervision of U.S. Customs, within 3 years of the date of importation;

(o) authorizes the Secretary of Treasury to prescribe regulations for the entry of U.S.-origin merchandise not exceeding $10,000 in aggregate value, when imported: (i) for the purpose of repair or alteration prior to re-exportation, or (ii) after having been either rejected or returned by the foreign purchaser to the United States for credit;

(p) permits the Foreign-Trade Zones Board to submit its annual report to the Congress no later than April 1 of each year;

(q) provides for the duty-free entry of roofing tiles purchased from China National Arts and Crafts Import and Export Corporation for the use of the Chinese Cultural and Community Center of Philadelphia, Pennsylvania; and

(r) authorizes and directs the District Director of U.S. Customs in Portland, Oregon to convey to the Coos County, Oregon Sheriff's office all right, title, and interest of the United States to three amphibious craft which were seized in a drug raid conducted in 1977.)

BILL REPORTED—Continued

sidered foreign if the material in question was, either when the manufactured article was imported into the United States or at the time the component material was imported into the insular possession, eligible for duty-free treatment if imported into the United States;

(2) *Silk yarns.*—Provides duty-free treatment for imports of certain yarns of silk from June 30, 1980;

(3) *Poppy straw extract.*—Provides duty-free treatment for imports of poppy straw extract, used to manufacture morphine and codeine, from June 30, 1980;

(4) *Field glasses and binoculars.*—Provides duty-free treatment from the date of enactment for imports of field glasses, opera glasses, and prism binoculars from countries receiving most-favored-nation (MFN) tariff treatment;

(5) *Certain valuable wastes.*—Permits, without forfeiture of bond, the retention of valuable wastes which are generated during the processing for export of merchandise imported under bond, provided that applicable duties are tendered on such wastes within the bonded period;

(6) *Water chestnuts and bamboo shoots.*—Provides temporary duty-free treatment on imports of certain water chestnuts and bamboo shoots from the date of enactment through June 30, 1983;

(7) *Urethane curing agent (TMAB).*—Provides temporary duty-free treatment for imports from countries receiving MFN tariff treatment of the urethane curing agent trimethylene glycol di-p-aminobenzoate (TMAB), used in producing cast urethane products, from the date of enactment through June 30, 1983;

(8) *Color couplers and color intermediates.*—Reinstates temporary duty-free treatment for imports from countries receiving MFN tariff treatment of color couplers and color intermediates used in the manufacture of photographic sensitized material from the termination of the previous duty-free treatment on June 30, 1980, through June 30, 1982;

(9) *Doxorubicin hydrochloride.*—Reinstates temporary duty-free treatment for imports from countries receiving MFN tariff treatment of the cancer drug doxorubicin hydrochloride (which has the trade name of Adriamycin) from the expiration of the previous duty-free treatment on June 30, 1980, through June 30, 1982;

(10) *Levulose.*—Provides temporary duty-free treatment for imports from countries receiving MFN tariff treatment of levulose, a sweetener, from June 30, 1980, through December 31, 1981. A previous reduction in this duty on imports of levulose expired on June 30, 1980;

(11) *Flat knitting machines.*—Provides temporary duty-free treatment for imports from countries receiving MFN tariff treatment of wide-bed flat knitting machines from the date of enactment through June 30, 1983;

(12) *Warp knitting machines.*—Provides temporary duty-free treatment for imports of warp knitting machines from the date of enactment through June 30, 1983;

(13) *Chipper knife steel.*—Provides for a temporary reduction of duty to 4.6 percent *ad valorem* on imports of chipper knife steel from countries receiving MFN tariff treatment from the date of enactment through September 30, 1982;

H.R. 5047★—Continued

BILL REPORTED—Continued

(14) *Unwrought lead.*—Provides a temporary reduction in the duty on imports from countries receiving MFN tariff treatment of certain unwrought lead to 3 percent *ad valorem* on the value of lead content, but not less than 1.0625 cents per pound on the lead content. The duty reduction covers imports from January 1, 1980 through June 30, 1983;

(15) *Tuna purse seine nets and netting.*—Suspends, from October 1, 1979 through December 31, 1981, the duty imposed under section 466 of the Tariff Act of 1930 on entries of tuna purse seine nets and netting purchases or repairs for certain U.S. vessels;

(16) *Wood veneers.*—Provides duty-free treatment from the date of enactment on imports of certain wood veneers from countries receiving MFN tariff treatment;

(17) *Ephedrine.*—Reduces permanently to 3.7 percent *ad valorem* the rate of duty on imports from countries receiving MFN tariff treatment of synthetic ephedrine and racephedrine, and their salts, pharmaceuticals used in asthma medications and in nasal decongestants, with such reduction staged over a 7-year period;

(18) *Same-condition drawback.*—Provides for a refund of duties, taxes, or fees paid on merchandise because of its importation if the imported merchandise is exported in the same condition as when imported, or destroyed under the supervision of U.S. Customs, within 3 years of the date if importation;

(19) *Informal entries of certain U.S. products.*—Allows imports of products of the United States to be made by informal entry procedures where the aggregate value of the shipment concerned does not exceed $10,000, and the merchandise is imported for repair or modification prior to re-exportation or after having been rejected or returned by the foreign purchaser to the United States for credit;

(20) *Technical amendments to the Trade Agreements Act of 1979.*—Contains two technical conforming amendments to the Trade Agreements Act of 1979. One amendment relates to the assessment of duties on alcoholic beverages on a proof gallon basis. The other amendment relates to the assessment of duties on products of the insular possessions of the United States;

(21) *Foreign-Trade Zone Board Annual Report.*—Permits the Foreign-Trade Zone Board to submit its annual report to Congress no later than April 1 of each year, rather than on the first day of each regular session of Congress as required under existing law;

(22) *Country-of-origin determinations for government procurement.*—Transfers authority to the Secretary of the Treasury from the Secretary of Commerce to make country-of-origin determinations required under the Trade Agreements Act of 1979 with respect to government procurement;

(23) *Roofing tiles for the Chinese Cultural and Community Center of Philadelphia, Pennsylvania.*—Permits a one-time duty-free entry of roofing tiles for the nonprofit Chinese Cultural and Community Center of Philadelphia, Pa.; and

H.R. 5047★—Continued

BILL REPORTED—Continued

(24) ***Transfer of amphibious craft.***—Authorizes the District Director of the U.S. Customs Service in Portland, Oregon, to convey to the Sheriff's Office of Coos County, Oregon, all right, title, and interest of the United States to three amphibious craft which were seized in a drug raid conducted in 1977.

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate, by voice vote (Congressional Record S16493), after agreeing to the following amendments:

Committee amendments, by voice vote (Congressional Record S16493);

Long UP amendment No. 1931, deleting the provision relating to field glasses (already enacted as section 16 of P.L. 96–467), deleting the provision relating to roofing tiles (already enacted as section 15 of P.L. 96–467), and making technical corrections, by voice vote (Congressional Record S16493);

Williams UP amendment No. 1932, providing temporary duty-free treatment for imports from countries receiving MFN tariff treatment of warp knitting machines, through June 30, 1983, by voice vote (Congressional Record S16493); and

Heinz UP amendment No. 1933, providing temporary duty-free treatment for imports from countries receiving MFN tariff treatment of hovercraft skirts, through June 30, 1983, by voice vote (Congressional Record S16493).

FURTHER HOUSE ACTION

Dec. 13, 1980.—House agreed to Senate amendments, by voice vote (Congressional Record H12454).

BILL SIGNED

Dec. 28, 1980.—Signed by the President.

(Public Law 96–609)

H.R. 5224★ **Oct. 10, 1979**

To continue through May 31, 1981, the existing prohibition on the issuance of fringe benefit regulations, and for other purposes.

(Extends the existing prohibition on the issuance of regulations relating to the taxation of employee fringe benefits until June 1, 1981; extends the existing prohibition on the issuance of rulings or regulations with respect to the deductibility of certain commuting or transportation expenses paid or incurred prior to June 1, 1981; and extends, for 3 additional years, provisions relating to the tax treatment of travel expenses incurred by State legislators while away from home.)

Oct. 12, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Nov. 29, 1979.—Reported favorably to the Senate **(S. Rept. 96–433)**, amended (in the nature of a substitute) as follows:

EMPLOYEE FRINGE BENEFITS

Prohibits the issuance of final regulations under Code section 61, relating to taxation of employees fringe benefits, before June 1, 1981, and the issuance of proposed or final regulations on that subject which would be effective before June 1, 1981.

COMMUTING EXPENSES

Prohibits the issuance of Treasury (or Internal Revenue Service) rulings on final regulations with respect to the deductibility of certain commuting or transportation expenses paid or incurred before June 1, 1981.

H.R. 5224★—Continued

COMMITTEE ACTION—Continued

PAYMENT OF INTEREST ON WRONGFUL LEVIES

Provides for the payment of interest when the Internal Revenue Service administratively determines that a wrongful levy of property has been made and money is returned to the owner of the property.

REPEAL OF REQUIREMENT THAT TRANSFERORS OF CERTAIN PROPERTY TO EXEMPT ORGANIZATIONS MUST FILE RETURNS

Repeals the requirement that a person, who transfers income-producing property valued at more than $50.000 to an exempt organization, must file an information return if the organization is known to be subject to tax on unrelated business income.

REPEAL OF ADDITION TO TAX IN THE CASE OF CERTAIN JEOPARDY ASSESSMENTS

Repeals the 25-percent penalty imposed when a taxpayer violates or attempts to violate the special termination of taxable year jeopardy assessment provisions under present law.

REPEAL OF REQUIREMENT THAT INFORMATION BE FURNISHED TO THE IRS IN CONNECTION WITH CERTAIN STOCK OPTIONS

Repeals the requirement that information relating to certain qualified and restricted stock options be furnished to the Internal Revenue Service.

TIME FOR FILING CERTAIN GIFT TAX RETURNS

Provides that the due date for filing a gift tax return for the fourth calendar quarter or the calendar year is April 15 of the following year. Thus, the gift tax return due date would be consistent with the income tax due date for calendar year taxpayers. This section also provides that an extension for filing an income tax return will automatically extend the time for filing the fourth quarter or annual gift tax return.

UNIFORMED SERVICES HEALTH PROFESSIONS SCHOLARSHIPS

Extends for 1 year the exclusion from gross income for amounts received by participants in the Uniformed Services Health Professions Scholarship program. As extended, the exclusion will be available to students entering the program in 1980 and to amounts received by them through 1984.

NATIONAL RESEARCH SERVICE AWARDS

Extends the scholarship exclusion for National Research Service Awards for 1 year to apply to awards first made in 1980.

EXPENDITURES TO REMOVE ARCHITECTURAL AND TRANSPORTATION BARRIERS TO THE HANDICAPPED AND ELDERLY

Extends for 3 years, through December 31, 1982, the election to deduct annually up to $25,000 in capital costs incurred during the taxable year for the removal of architectural and transportation barriers to the handicapped and elderly.

INTERIM RELIEF FOR INDEPENDENT CONTRACTOR STATUS CONTROVERSIES

Extends for 1 year, through December 31, 1980, the interim relief provided by the Revenue Act of 1978 with respect to independent contractor status controversies.

H.R. 5224★—Continued

COMMITTEE ACTION—Continued

POSTPONEMENT OF EFFECTIVE DATE FOR SPECIAL LIMITATIONS ON NET OPERATING LOSS CARRYOVERS

Defers for 2 years the effective date for provisions under the Tax Reform Act of 1976 relating to special limitations on net operating loss carryovers. These provisions would be deferred until January 1, 1982, with respect to tax-free reorganizations and until June 30, 1982, with respect to taxable acquisitions.

SENATE ACTION

Dec. 7, 1979.—Considered and passed by the Senate after agreeing to the committee amendment, by voice vote (Congressional Record S18094).

FURTHER HOUSE ACTION

Dec. 12, 1979.—House agreed to the Senate amendment with an amendment restoring a provision deleted in the Finance Committee relating to the tax treatment of travel expenses incurred by State legislators while away from home.

FURTHER SENATE ACTION

Dec. 20, 1979.—Senate agreed to the House amendment to the Senate amendment by voice vote (Congressional Record S19294).

BILL SIGNED

Dec. 29, 1979.—Signed by the President.

(Public Law 96-167)

H.R. 5295★ **Dec. 20, 1979**

To amend title II of the Social Security Act to make the monthly earnings test available in limited circumstances in the case of certain beneficiaries to amend the technical requirements for entitlement to medicare, and to provide that income attributable to services performed before an individual first becomes entitled to old-age insurance benefits shall not be taken into account (after 1977) in determining his or her gross income for purposes of the earnings test.

Jan. 28, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Apr. 21, 1980.—Public hearing.

Aug. 20, 1980.—Report from the Department of Health and Human Services (favorable, if amended).

COMMITTEE ACTION

Sept. 24, 1980.—Reported favorably to the Senate (**S. Rept. 96-987**), amended, as summarized below:

Summary

Monthly exception to the retirement test.—A provision of the Social Security Amendments of 1977 eliminated the previously applicable monthly exception to the social security retirement test. Under the prior law, a social security beneficiary could receive full benefits for any month of the year in which he engaged in little or no work activity even if benefits would otherwise not be payable under the annual retirement test provision. The 1977 amendments deleted this monthly exception other than as it

H.R. 5295★—Continued

COMMITTEE ACTION—Continued

Summary—Continued

applies in the first year in which an individual becomes entitled to some payment under it. The change made by the 1977 amendments had a number of apparently unintended effects which would be corrected by the committee bill. Specifically, the committee bill would allow the monthly exception in the year in which entitlement ends to child's benefits or to benefits as a wife or widow with a child in care (unless entitlement ends by reason of death or by reason of entitlement to another type of social security benefit). The committee bill also provides for a separate application to establish medicare eligibility without inadvertently triggering the one "grace year" in which the monthly exception is permitted. Another element of the Committee bill would allow the exclusion from income for retirement test purposes of self employment income which is not based on services by the beneficiary subsequent to his initial month of entitlement. This would apply after the initial year of entitlement. In addition, the committee bill would allow all beneficiaries to qualify for at least one "grace year" in which the monthly exception applies after 1977 even though they may have used the monthly exception in 1977 or some prior year.

Reallocation of OASDI taxes.—The committee bill provides for a reallocation of the 1980 and 1981 collections of the social security cash benefit tax into the two trust funds it supports—the Old-age and Survivors Insurance Trust Fund and the Disability Insurance Trust Fund. This reallocation would assure that both funds are in a position to meet benefit obligations through the end of 1981 while further congressional action on the financing of the programs proceeds.

Three-month retroactivity of applications.—The committee bill would reduce the maximum retroactivity period of social security benefit applications. Under present law, an application may, in effect, be backdated as much as 12 months prior to the actual month of application. The committee bill would limit this retroactivity to no more than 3 months prior to application.

Limitation on circumstances under which prisoners may receive benefits.—Under the committee bill, social security benefits based on disability would not be payable to convicted felons except as specifically provided for by a court of law during their participation in an approved program of rehabilitation which is expected to result in their return to productive employment. In addition, the committee bill provides that an individual may not be considered a full-time student for purposes of student benefits while he is incarcerated. Moreover, any disabling condition arising in the commission of a crime would not be considered in determining whether an individual was under a disability for benefit purposes and any other disabling condition arising while an individual is imprisoned could not qualify him for disability benefits so long as he remains in prison.

Technical amendments.—The committee amendment includes a number of amendments of a purely technical nature to the Social Security Act. These amendments correct minor clerical and drafting errors in various amendments enacted in recent years.

SENATE ACTION

Sept. 30, 1980.—Passed by the Senate by voice vote (Congressional Record S13963), after agreeing to the committee amendments, by voice vote (Congressional Record S13965).

H.R. 5295★—Continued

FURTHER HOUSE ACTION

Oct. 1, 1980.—House agreed to Senate amendments with an amendment relating to limitation on circumstances under which prisoners may receive social security disability benefits, by changing the word "crime" to "crime in the nature of a felony," and by deleting the provisions relating to reallocation of OASDI taxes and the 3-month retroactivity of applications for social security benefits, by voice vote (Congressional Record H10408).

FURTHER SENATE ACTION

Oct. 2, 1980.—Senate agreed to House amendments to the Senate amendment, by voice vote (Congressional Record S14248).

BILL SIGNED

Oct. 19, 1980.—Signed by the President.

(Public Law 96–473)

HR. 5369★

To provide for a temporary increase in the public debt limit, and to amend the Rules of the House of Representatives to make possible the establishment of the public debt limit in the future as a part of the congressional budget process.

(Provides for a combined permanent and temporary limit on the **public debt of $879 billion for the period through May 31, 1980. The bill increases by $10 billion, from $40 billion to $50 billion, the authority for the Secretary of the Treasury to issue to the** public long-term bonds with interest rates above 4¼ percent. **The bill would also make possible the establishment of the public debt limit in the future as a part of the congressional budget process.**)

Sept. 26, 1979.—Held at the Senate desk.

Sept. 28, 1979.—Passed by the Senate, without amendment, by rollcall vote (No. 322), of 49 yeas, 29 nays (Congressional Record S13651).

Sept. 29, 1979.—Signed by the President.

(Public Law 96–78)

H.R. 5391★ **May 23, 1980**

To amend ch. 42 of the Internal Revenue Code of 1954 with respect to the determination of second tier taxes.

(Under present law, a two-tier excise tax system is applicable to private foundations, employee benefit trusts, and black lung benefit trusts, with respect to prohibited acts of these organizations. The second-tier excise tax is not imposed if the prohibited act is corrected within a correction period. The Tax Court has held that it has no jurisdiction to redetermine a deficiency for a second-tier tax because the tax is not imposed until after its decision is final.)

Under the bill, the second-tier excise tax will be imposed before any litigation begins (in order to insure that the Court will have jurisdiction) but is to be forgiven if the prohibited act is corrected within a correction period.)

DEPARTMENTAL REPORTS

May 28, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

COMMITTEE ACTION

June 24 1980.—Public hearing.

Nov. 25, 1980.—Reported favorably to the Senate (S. Rept. 96–1034), amended, as summarized below:

Summary of bill as reported

SECOND-TIER EXCISE TAXES

Under present law, a two-tier excise tax system is applicable to private foundations, employee benefit trusts, and black lung benefit trusts, with respect to prohibited acts of these organizations. The second-tier excise tax is not imposed if the prohibited act is corrected within a correction period. The Tax Court has held that it has no jurisdiction to redetermine a deficiency for a second-tier tax because the tax is not imposed until after its decision is final.

Under the bill, the second-tier excise tax will be imposed before any litigation begins (in order to insure that the Court will have jurisdiction) but is to be forgiven if the prohibited act is corrected with a correction period.

H.R. 5391★—Continued

COMMITTEE ACTION—Continued

Summary of Bill—Continued

ALTERNATIVE MINIMUM TAX ON CHARITABLE LEAD TRUSTS CREATED BY CORPORATIONS

Under present law, the alternative minimum tax may be imposed on a charitable lead trust set up by a corporation because the deduction for income paid to charity is treated as an adjusted itemized deduction preference. However, if the corporation had made a contribution to charity directly instead of through a charitable lead trust, there would be no alternative minimum tax because corporations are not subject to this tax.

This section of the bill provides that the charitable deduction of a charitable lead trust will not be considered in determining the adjusted itemized deduction preference for purposes of the alternative minimum tax if the grantor of the trust and the owner of all reversionary interests in the trust is a corporation.

ADJUSTMENTS IN EXCISE TAX ON TIRES

Present law imposes an excise tax of 10 cents per pound on new highway tires (to be reduced to 5 cents per pound on October 1, 1984), and 5 cents per pound on new nonhighway tires. A credit or refund is allowed with respect to tires for which a warranty or guarantee adjustment is made. However, there are no specific statutory provisions as to the proper method of computing the credit or refund.

The bill will reduce the excise taxes on new tires by 2.5 percent, beginning on January 1, 1981, and disallow an excise tax credit or refund with respect to tires for which a warranty or guarantee adjustment is made after December 31, 1982. The bill also provides a special rule for determining a credit or refund for tires which are adjusted after March 31, 1978, and prior to January 1, 1983. In this period, a credit or refund would be determined under the administrative guidelines in effect on March 31, 1978.

EXTENSION OF CASH AND DEFERRED PLAN RULES TO SALARY REDUCTION ARRANGEMENTS UNDER MONEY PURCHASE PENSION PLANS

The Revenue Act of 1978 provided rules for new and old profit-sharing and stock bonus plans with cash and deferred arrangements. No rules were provided for money purchase pension plans with salary reduction arrangements.

The bill provides that salary reduction arrangements under money purchase pension plans which were in existence on June 27, 1974, would be included under the 1978 Revenue Act rules applicable to cash-and-deferred arrangements under profit-sharing and stock bonus plans. However, the percentage-of-compensation contribution formula in money purchase pension plans in existence on June 27, 1974, may not be higher than it was on that date.

TAX TREATMENT OF KLAMATH INDIAN JUDGMENTS

Under present law, the income tax treatment of interest or damages for delay in payment for the Klamath Reservation is unclear.

The bill clarifies that interest or damages for delay in payment for the Klamath Reservation are excludible from the income of the Klamath trust and its distributees.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5391★—Continued

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate, by voice vote (Congressional Record S16515), after agreeing to the following amendments:

Committee amendments, by voice vote (Congressional Record S16515); and

Long UP amendment No. 1942, of a technical nature.

FURTHER HOUSE ACTION

Dec. 13, 1980.—House agreed to Senate amendments with amendments deleting the provision relating to money purchase pension plans, by voice vote (Congressional Record H12467).

FURTHER SENATE ACTION

Dec. 13, 1980.—Senate agreed to House amendments to Senate amendments, by voice vote (Congressional Record S16515).

BILL SIGNED

Dec. 24, 1980.—Signed by the President.

(Public Law 96-596)

H.R. 5441★ **Dec. 4, 1979**

To amend the Tariff Schedules of the United States with respect to the tariff treatment of certain articles.

SUMMARY OF HOUSE BILL

(Provides:
- (a) permanent duty-free treatment for synthetic tantalum-Columbian concentrates;
- (b) permanent duty-free treatment for carillon bells for Wake Forest University;
- (c) temporary suspension of duty on certain alloys of cobalt;
- (d) temporary suspension of duty on bicycle parts and accessories;
- (e) temporary suspension of duty on manganese ore and related products;
- (f) permanent duty-free treatment for certain models of household furnishings and accessories;
- (g) redefinition of meaning of "rubber";
- (h) four technical amendments.)

Dec. 13, 1979.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State and Commerce.

(See action on H.R. 3122)

H.R. 5505★ **Nov. 1, 1979**

To simplify certain provisions of the Internal Revenue Code of 1954, and for other purposes.

SUMMARY OF HOUSE BILL

H.R. 5505 contains changes in the Federal tax laws to simplify certain provisions, to extend other provisions which are about to expire, and to revise certain other provisons.

(1) PAYMENT OF INTEREST ON WRONGFUL LEVIES

Provides for the payment of interest when the Internal Revenue Service administratively determines that a wrongful levy of property has been made and money is returned to the owner of the property.

(2) REPEAL OF REQUIREMENT THAT TRANSFERORS OF CERTAIN PROPERTY TO EXEMPT ORGANIZATIONS MUST FILE RETURNS

Repeals the requirement that a person, who transfers income-producing property valued at more than $50,000 to an exempt organization, must file an information return if the organization is known to be subject to tax on unrelated business income.

(3) REPEAL OF ADDITION TO TAX IN THE CASE OF CERTAIN JEOPARDY ASSESSMENTS

Repeals the 25-percent penalty imposed when a taxpayer violates or attempts to violate the special termination of taxable year jeopardy assessment provisions under present law.

(4) REPEAL OF REQUIREMENT THAT INFORMATION BE FURNISHED TO THE IRS IN CONNECTION WITH CERTAIN STOCK OPTIONS

Repeals the requirement that information relating to certain qualified and restricted stock options be furnished to the Internal Revenue Service.

(5) TIME FOR FILING CERTAIN GIFT TAX RETURNS

Provides that the due date for filing a gift tax return for the fourth calendar quarter or the calendar year is April 15 of the following year. Thus, the gift tax return due date would be consistent with the income tax due date for calendar year taxpayers. This section also provides that an extension for filing an income tax return will automatically extend the time for filing the fourth quarter or annual gift tax return.

(6) CHANGE OF TIME FOR PAYING EXCISE TAX ON FISHING EQUIPMENT

Imposes a 10-percent excise tax upon the sale of fishing rods, creels, reels, and artificial lures, baits, and flies by the manufacturer, producer or importer thereof. This tax generally is payable relatively soon after such fishing equipment is sold.

This section provides that the excise tax on fishing equipment sold during quarters ending on December 31, March 31, and June 30 would be payable, respectively, on March 31, June 30, and September 24. For the quarter ending September 30, the tax will be due by the date specified by Treasury regulations.

DEPARTMENTAL REPORTS

Nov. 27, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Feb. 29 and Mar. 4, 1980.—Public Hearings.

(Items 1–5, 11, and 12–15 were added as committee amendments to H.R. 5224, P.L. 96–167. Item 6 was added as a committee amendment to H.R. 1212 and subsequently H.R. 2492. Item 8 was reported as below but eventually added as a committee amendment to H.R. 3317, P.L. 96–598.)

Nov. 25, 1980.—Reported favorably to the Senate (S. Rept. 96–1033)

Summary of Bill as Reported

EXCISE TAX TREATMENT OF DOMESTIC WINES FOR CERTAIN USES

This section eliminates a distinction between the excise tax treatment of domestic and imported wines so that domestic wines, like imported wines, may be transferred to customs bonded warehouses without payment of tax. In addition, the provision will allow tax-free sales of wines from customs bonded warehouses to foreign embassies, international organizations, and related individuals for authorized purposes, as is allowed distilled spirits under present law. These provisions will become effective for the first calendar month which begins more than 90 days after enactment.

REFUNDS OF TREAD RUBBER EXCISE TAX

Under present law, a 5-cents-per-pound manufacturers excise tax is imposed on tread rubber used for recapping or retreading tires of the type used on highway vehicles. No credit or refund of the tread rubber tax is available if the tax-paid tread rubber is wasted in the recapping process, contained in a recapped tire the price of which is adjusted under a warranty, or sold in conjunction with certain otherwise tax-exempt sales. In some situations, the tread rubber tax can be avoided by exporting a tire to be recapped outside the United States and then importing the retreaded tire.

This section provides for a refund or credit of the manufacturers excise tax on tread rubber where the rubber is (1) wasted in the recapping process, (2) contained in a recapped tire the price of which is adjusted under a warranty, or (3) sold in conjunction with certain otherwise tax-exempt sales.

The provision also imposes the tread rubber excise tax on the tread rubber in tires which are exported for recapping and subsequently imported into the United States.

EXEMPT STATUS OF AUXILIARIES OF CERTAIN FRATERNAL BENEFICIARY SOCIETIES

In order to qualify for tax-exempt status under Code section 501(c)(7) after October 20, 1976, a social club cannot have any provision providing for discrimination against any person on the basis of race, color, or religion in the club's charter, bylaws, other governing instrument, or any written policy statement.

This section allows social clubs which are affiliated with fraternal beneficiary societies exempt under Code section 501(c)(8), such as those operated by the Knights of Columbus, to retain their exemption even though membership in the clubs is limited to members of a particular religion. In addition, this provision will allow certain alumni clubs which are limited to members of a particular religion to retain their exemption under Code section 501(c)(7).

H.R. 5505★—Continued

SUMMARY OF HOUSE BILL—Continued

(7) EXCISE TAX TREATMENT OF DOMESTIC WINES FOR CERTAIN USES

Eliminates a distinction between the excise tax treatment of domestic and imported wines so that domestic wines, like imported wines, may be transferred to customs bonded warehouses without payment of tax. In addition, the provision will allow tax-free sales of wines from customs bonded warehouses to foreign embassies, international organizations and related individuals for authorized purposes, as is allowed distilled spirits under present law. These provisions will become effective for the first calendar month which begins more than 90 days after enactment.

(8) REFUNDS OF TREAD RUBBER EXCISE TAX

This section provides for a refund on credit of the manufacturers excise tax on tread rubber where the rubber is (1) wasted in the recapping process, (2) contained in a recapped tire the price of which is adjusted under a warranty, or (3) sold in conjunction with certain otherwise tax-exempt sales.

The provision also imposes the tread rubber excise tax on the tread rubber in tires which are exported for recapping and subsequently imported into the Unted States.

(9) NONRECOGNITION OF GAIN ON SALE OF RESIDENCE FOR CERTAIN MEMBERS OF THE ARMED FORCES

This section extends the replacement period for members of the Armed Forces who are stationed outside of the United States or who are required to reside in Government-owned quarters to the later of: (1) four years after the date of the sale of the old residence, or (2) one year after the date on which the member no longer is stationed outside of the United States or required to reside in Government-owned quarters.

(10) EXEMPT STATUS OF AUXILIARIES OF CERTAIN FRATERNAL BENEFICIARY SOCIETIES

In order to qualify for tax-exempt status under Code sec. 501(c)(7) after Oct. 20, 1976, a social club cannot have any provision providing for discrimination against any person on the basis of race, color, or religion in the club's charter, bylaws, other governing instrument, or any written policy statement.

This section allows social clubs which are affiliated with fraternal beneficiary societies exempt under Code sec. 501(c)(8), such as those operated by the Knights of Columbus, to retain their exemption even though membership in the clubs is limited to members of a particular religion.

(11) UNIFORMED SERVICES HEALTH PROFESSIONS SCHOLARSHIPS

Extends for 1 year the exclusion from gross income for amounts received by participants in the Uniformed Services Health Professions Scholarship program. As extended, the exclusion will be available to students entering the program in 1980 and to amounts received by them through 1984.

COMMITTEE ACTION—Continued

Summary of Bill—Continued

EXTENSION OF WITHHOLDING TO PAYMENTS OF SICK PAY MADE BY THIRD PARTIES

Under present law, no tax is specifically required to be withheld upon payments of sick pay made to an employee by a person who is not the employer for whom the employee performs services. For example, no tax is withheld from payments of sick pay made on behalf of an employer by an insurance company under an accident or health policy.

In general, this section of the bill provides for voluntary withholding from payments of sick pay made by a third party. In addition, it contains a special provision relating to sick pay paid pursuant to certain collective-bargaining agreements and contains various reporting requirements.

ANNUAL PAYMENT OF GIFT TAX

Under present law, a gift tax return generally is required to be filed, and any gift tax paid, on a calendar quarter basis if the sum of (1) the taxable gifts made during the calendar quarter plus (2) all other taxable gifts made during the calendar year (and for which a return has not yet been required to be filed) exceeds $25,000. However, if all transfers made in a calendar year that are subject to the gift tax filing requirements do not exceed $25,000 in taxable gifts, a return must be filed, and the gift tax paid, by April 15 of the following year.

The bill provides that gift tax returns are to be filed, and any gift tax paid, on an annual basis. The provision is effective with respect to gifts made after December 31, 1981.

TAX TREATMENT UNDER THE RHODE ISLAND INDIAN CLAIMS SETTLEMENT ACT

Under present law, the tax status of land received by a corporation created under Rhode Island law to implement a settlement with the Narragansett Indian Tribe is unclear. In addition, present law is unclear with respect to various other aspects related to the Rhode Island Indian Claims Settlement Act.

The bill generally clarifies the tax treatment of transfers under the Rhode Island Indian Settlement Act.

SENATE PASSED

Dec. 13, 1980.—Passed by the Senate, by voice vote (Congressional Record S16512), after agreeing to committee amendments, by voice vote (Congressional Record S16512).

FURTHER HOUSE ACTION

Dec. 13, 1980.—House agreed to Senate amendments with amendments deleting provisions relating to annual payment of gift tax and refunds of tread rubber excise tax, by voice vote (Congressional Record H12464).

FURTHER SENATE ACTION

Dec. 13, 1980.—Senate agreed to House amendments to Senate amendments, by voice vote (Congressional Record S16614).

BILL SIGNED

Dec. 24, 1980.—Signed by the President.

(Public Law 96–601)

H.R. 5505★—Continued

SUMMARY OF HOUSE BILL—Continued

(12) NATIONAL RESEARCH SERVICE AWARDS

Extends the scholarship exclusion for National Research Service Awards for 1 year to apply to 12(c) awards first made in 1980.

(13) EXPENDITURES TO REMOVE ARCHITECTURAL AND TRANSPORTATION BARRIERS TO THE HANDICAPPED AND ELDERLY

Extends for 3 years, through Dec. 31, 1982, the election to deduct annually up to $25,000 in capital costs incurred during the taxable year for the removal of architectural and transportation barriers to the handicapped and elderly.

(14) INTERIM RELIEF FOR INDEPENDENT CONTRACTOR STATUS CONTROVERSIES

Extends for one year, through Dec. 31, 1980, the interim relief provided by the Revenue Act of 1978 with respect to independent contractor status controversies.

(15) POSTPONEMENT OF EFFECTIVE DATE FOR SPECIAL LIMITATIONS ON NET OPERATING LOSS CARRYOVERS

Defers for 2 years the effective date for provisions under the Tax Reform Act of 1976 relating to special limitations on net operating loss carryovers. These provisions would be deferred until Jan. 1, 1982, with respect to tax-free organizations and until June 30, 1982, with respect to taxable acquisitions.

H.R. 5507★ Feb. 7, 1980

To amend the Internal Revenue Code of 1954 with respect to the requirement that unemployment benefits be reduced by certain retirement benefits, and for other purposes.

Feb. 11, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

(See action on H.R. 4612)

H.R. 5741★ Mar. 28, 1980

To amend the Internal Revenue Code of 1954 to provide that interest on certain mortgage subsidy bonds will not be exempt from Federal income tax.

Apr. 1, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

H.R. 5829★ July 2, 1980

For the relief of the Foundry United Methodist Church.

(Directs the Secretary of the Treasury to admit free of duty six bronze bells, including all parts and accessories, from the Ruetschi Bell Foundry of Aarau, Switzerland for the use of the Foundry United Methodist Church of Washington, D.C. and requires reliquidation of the entry within 90 days after enactment of the bill and appropriate refund of the duty, notwithstanding section 514 of the Tariff Act of 1930, if liquidation of the entry for consumption of any of these articles has become final.)

DEPARTMENTAL REPORTS

July 14, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Aug. 1 1980.—Report from the International Trade Commission (analysis).

Aug. 18, 1980.—Adverse report from the Department of the Treasury.

H.R. 5829★—Continued

Amendment

Sept. 4, 1980
No. 1
(2617)

(Javits) Relating to eligibility for fuel assistance.

Committee Action

Sept. 15, 1980.—Reported favorably to the Senate (S. Rept. 96–940), amended, as summarized below:

INDIVIDUAL INCOME TAX CUTS

The broad-based individual income tax cuts in the committee's bill total $11.0 billion in fiscal year 1981 and $22.4 billion in calendar year 1981. (In addition, some of the tax cuts targeted to improving capital formation and productivity, described below, will reduce individual income taxes.) Both the overall amount and the distribution by income class of the tax cut are approximately the same as the sum of the payroll tax increases scheduled to take effect next year and the income tax increases resulting from inflation. The tax cut will become effective on January 1, 1981.

RATE REDUCTIONS

The principal individual income tax cut in the bill is a reduction in income tax rates. Each income tax bracket receives a rate cut of between 1 to 3 percentage points. The lowest tax rate is reduced from 14 percent to 12 percent, and the top rate is reduced from 70 percent to 67 percent. This will be the first across-the-board rate reduction since 1964. The revenue loss will be $7.9 billion in fiscal year 1981 and $12.8 billion in calendar year 1981.

PERSONAL EXEMPTION

The bill increases the personal exemption from $1,000 to $1,100. This increase includes both the exemptions which taxpayers may claim for themselves and their dependents and the extra exemptions for the blind and the elderly. The revenue loss will be $1.7 billion in fiscal year 1981 and $4.8 billion in calendar year 1981.

ZERO BRACKET AMOUNT

The bill increases the zero bracket amount (formerly the standard deduction) from $2,300 to $2,400 for single persons and from $3,400 to $3,600 for married couples who file joint returns. The revenue loss will be $1.0 billion in fiscal year 1981 and $1.5 billion in calendar year 1981.

EARNED INCOME CREDIT

The bill increases the earned income credit from 10 percent of the first $5,000 of earnings to 11 percent of that amount. In addition, it extends the phaseout of that credit from the income range between $6,000 and $10,000 of income to the range between $7,000 and $11,000 of income. This increase involves tax cuts and outlays of $0.1 billion in fiscal year 1981.

MARRIAGE PENALTY

An important innovation in the committee's bill is a provision designed to alleviate the tax penalty which results when two people with relatively equal incomes marry each other. The bill provides a new deduction for two-earner married couples equal to 10 percent of the first $30,000 of earnings of the spouse with the lower amount of earnings (5 percent in 1981). This will substantially alleviate the marriage penalty and reduce the disincentives to work which result from the high tax rates applicable to a second earner's earnings because these earnings are stacked on top of the other spouse's income. The revenue loss will be $0.3 billion in fiscal year 1981, $2.7 billion in calendar year 1981 and $6.4 billion in calendar year 1982.

H.R. 5829★—Continued

COMMITTEE ACTION—Continued

CAPITAL FORMATION AND PRODUCTIVITY TAX REDUCTIONS

DEPRECIATION AND INVESTMENT CREDIT REVISIONS

Changes in the depreciation of personal property

The bill includes a major liberalization and simplification of the rules for depreciating tangible personal property (e.g., equipment) used in the United States.

Under the committee bill, a new method of depreciating most personal property will be substituted for the present depreciation methods, including the Asset Depreciation Range (ADR) system. Unlike ADR, the new system will be mandatory. Public utility property, however, will continue to use present law, except that the ADR variance for it will be increased from 20 percent to 30 percent.

Under the committee's simplified cost recovery system, tangible personal property will be divided into 5 asset classes, corresponding to tax lives of 2, 4, 7 and 10 years. When a taxpayer places in service tangible personal property, he will add the entire cost of the property to one of four openended recovery accounts, without reduction for the property's estimated salvage value. For assets which have a normal construction period of 2 years or more, progress payments made towards the acquisition of the asset may be added to the appropriate asset account when the payments are made, rather than when the asset actually is placed in service. The system utilizes a half-year convention for all asset costs (including progress payments).

A declining balance method (200 percent, 150 percent or 100 percent, at the election of the taxpayer) will be used to compute each year's depreciation deduction for all assets within a particular open-ended recovery account. The amount of the depreciation for the year will then be subtracted from the amount in the account to establish the balance of the account on which the next year's deduction will be computed. For example, assume the balance in the 4-year recovery account equals $1,000. The taxpayer will choose one of the three fixed percentages for this account (50 percent, 37.5 percent, or 25 percent) and multiply this percentage by $1,000 in order to determine the allowable depreciation for the assets in this account. If the taxpayer elects to apply 50 percent (i.e., the percentage representing 200 percent of the straight-line rate for the 4-year recovery period), the depreciation deduction would be $500. The balance in the account used to determine the depreciation in the next year would be $500, increased or decreased by any additions or subtractions to the account resulting from purchases or sales of assets in the next year.

Generally, no gains or losses will be recognized on the disposition of assets. Instead, the amount realized on the disposition will reduce the balance of the appropriate asset account which, in turn, will reduce the amount of depreciation deductions in the year of the disposition and in subsequent years. If the amount realized from the disposition of assets reduces the balance of the account to a negative amount, however, the taxpayer will have to include the amount of the negative balance as ordinary income.

H.R. 5829★—Continued

COMMITTEE ACTION—Continued

CAPITAL FORMATION AND PRODUCTIVITY TAX REDUCTIONS—Con.

DEPRECIATION AND INVESTMENT CREDIT REVISIONS—continued

Changes in the depreciation of personal property—continued

The bill classifies assets into the four new asset classes based on their ADR guideline period (also called their ADR midpoint life) according to the following schedule:

ADR guideline period:	*Recovery period (years)*
6.5 years or less	2
7.0 years to 11.5 years	4
12.0 years to 16.5 years	7
More than 16.5 years	10

The Treasury Department will be required to publish simplified tables which set forth these shortened lives and the lives for those types of tangible personal property not now covered by the ADR system.

This new depreciation system will significantly simplify depreciation of tangible personal property for both taxpayers and the Internal Revenue Service. First, it will reduce the number of different asset classes for tangible personal property (other than public utility property) from nearly 100 under the ADR system to four. Second, it will eliminate the option to base tax lives on the "facts and circumstances" pertaining to each asset. Third, it will eliminate issues involving salvage value of equipment. Fourth, it will eliminate "recapture" of depreciation on most sales of tangible personal property. Fifth, it will enable most taxpayers to maintain no more than four permanent depreciation accounts for equipment, instead of the much larger number generally required by the present system.

In addition, the bill greatly simplifies capital cost recovery for small businesses by allowing taxpayers to "expense" (take an immediate deduction for) up to $25,000 of expenditures each year for tangible personal property (new or used).

Investment credit modifications

The investment tax credit for assets in the 7- or 10-year accounts will remain at 10 percent. Assets in the 4-year account will be eligible for a 6-percent investment tax credit. Assets in the 2-year account will be eligible for a 2.5-percent investment tax credit. These new percentages will also apply to property which is not subject to the new cost recovery system (primarily public utility property).

No investment tax credit will be allowed for those assets for which an immediate deduction is taken under the $25,000 "expensing" provision.

The committee bill also provides a significant liberalization of the rules which allow the investment credit to be claimed with respect to progress payments for property which takes more than two years to construct.

Optional approaches to depreciating real property

The committee bill provides several new elective approaches to depreciation of real property (without eliminating the present methods). First, a taxpayer may elect to depreciate structures over a period of 20 years using the straight-line method and composite depreciation.

H.R. 5829★—Continued

COMMITTEE ACTION—Continued

CAPITAL FORMATION AND PRODUCTIVITY TAX REDUCTIONS—Con.

DEPRECIATION AND INVESTMENT CREDIT REVISIONS—continued

Optional approaches to depreciating real property—continued

(Under composite depreciation, the entire structure must be depreciated over a single life; in contrast, under component depreciation, different parts of the structure are depreciated over different lives.) Second, a taxpayer may elect to depreciate low-income rental housing over 15 years using a straight line method and composite depreciation. Third, certain owner-occupied business structures can be depreciated over a period of 15 years using the 150-percent declining balance method. However, if this last election is made, the recapture rules currently applicable to depreciable personal property will apply. Under these personal property recapture rules, gain on the sale of depreciable property is treated as ordinary income to the extent of prior allowable depreciation deductions. These 15-year and 20-year lives will be audit-proof; i.e., if the taxpayer were to make one of these elections, the useful life could not be challenged by the Internal Revenue Service.

For depreciable real property which has a normal construction period of 2 years or more, progress payments made toward the acquisition of the property may be treated as subject to depreciation in the taxable year when payments are made or amounts are chargeable to capital account, rather than when the building actually is placed in service.

Rehabilitation tax credit changes

The present 10-percent rehabilitation tax credit for industrial and commercial structures will be increased to 25 percent for amounts paid or incurred after December 31, 1980. Under present law and under the bill, costs which qualify for the credit are depreciable rehabilitation costs incurred for the interior or exterior renovation, restoration or reconstruction of a building which has been in use for at least 20 years.

Effective dates

These provisions generally apply to assets placed in service after December 31, 1980. However, a fiscal year taxpayer with a taxable year which begins in 1980 may elect not to apply the simplified cost recovery system to assets placed in service prior to his first taxable year beginning in 1981. In addition, property placed in service prior to that time can become subject to the system, at the election of the taxpayer, in taxable years beginning after December 31, 1984.

Revenue effect

These changes will reduce revenues by $4.3 billion in fiscal year 1981 and $10.1 billion in calendar year 1981.

CORPORATE INCOME TAX RATES

Under the committee bill, the corporate income tax structure will be modified in 1981 and again in 1982. The effect of the modifications will be to reduce the rates and broaden the brackets generally for small businesses and to reduce the top rate over a 2-year period. Among the rate changes, the lowest rate will decrease from 17 percent to 15 percent, and the highest rate will decrease from 46 percent to 45 percent in 1981 and to 44 percent in 1982. The brackets are also revised, as set forth below.

H.R. 5829★—Continued

COMMITTEE ACTION—Continued

CAPITAL FORMATION AND PRODUCTIVITY TAX REDUCTIONS—Con.

CORPORATE INCOME TAX RATES—continued

Present law corporate tax brackets and rates are as follows:

Taxable income	*Tax rate (percent)*
$0 to $25,000	17
$25,000 to $50,000	20
$50,000 to $75,000	30
$75,000 to $100,000	40
Over $100,000	46

For 1981, the brackets and rates will be as follows:

Taxable income	*Tax rate (percent)*
$0 to $25,000	15
$25,000 to $50,000	20
$50,000 to $100,000	30
$100,000 to $150,000	40
Over $150,000	45

Beginning in 1982, the brackets and rates will be as follows:

Taxable income	*Tax rate (percent)*
$0 to $25,000	15
$25,000 to $50,000	20
$50,000 to $75,000	25
$75,000 to $100,000	30
$100,000 to $150,000	35
$150,000 to $200,000	40
Over $200,000	44

These changes will reduce revenues by $1.0 billion in fiscal year 1981 and $2.2 billion in calendar year 1981. About one-third of this tax cut results from the rate cuts targeted to small businesses.

OTHER PROVISIONS AFFECTING SMALL BUSINESS

In addition to the $25,000 expensing provision and the corporate rate cuts targeted to lower tax brackets, the bill contains the following changes designed to aid small businesses:

An increase from $150,000 to $250,000 in the minimum accumulated earnings credit under the accumulated earnings tax on corporate income retained beyond the reasonable needs of the business.

An increase in the maximum amount of used property eligible for the investment tax credit from $100,000 to $150,000.

An increase in the maximum number of shareholders in a subchapter S corporation from 15 to 25.

Capital gains treatment for certain incentive stock options.

A tax incentive to encourage broker-dealers to make markets in stocks of small companies.

Certain other simplifications of the tax law of interest to small business.

RESEARCH AND DEVELOPMENT TAX CREDIT

The bill provides a nonrefundable income tax credit for research and experimental expenditures to the extent they exceed the average of such expenditures in a base period. The rate of the new credit will be 25 percent of the incremental research expenditure amount. In the case of an individual or a subchapter S corporation entitled to a credit for research expenditures in a taxable year, no deduction shall be allowed for that portion of research expenditures in the year which is equal to the amount allowable as a credit. The revenue loss will be $0.2 billion in fiscal year 1981 and $0.5 billion in calendar year 1981.

H.R. 5829★—Continued

COMMITTEE ACTION—Continued

DEDUCTION FOR INDIVIDUAL RETIREMENT SAVINGS

Under present law an employee generally is entitled to deduct amounts contributed to an individual retirement account or individual retirement annuity or used to purchase retirement bonds (referred to collectively as "IRAs"). The limitation on the deduction for a taxable year is generally the lesser of 15 percent of compensation for the year or $1,500. For a "spousal IRA," in which equal contributions are made for both spouses, the deduction limit is $1,750. No IRA deduction is allowed to an individual who is an active participant in a tax-qualified retirement plan, a tax-sheltered annuity, or a governmental plan in a taxable year. Also, employee contributions to retirement plans other than IRAs are not deductible.

The committee bill provides that an active participant in a tax-qualified retirement plan or tax-sheltered annuity will be allowed a deduction for an amount contributed to the plan or to an IRA. The maximum deduction will be the lesser of 15 percent of compensation or $1,000.

In addition, for individuals who are not active participants in tax-qualified plans, etc., the contribution limit for an IRA will be increased from $1,500 to $1,750. The limit for spousal IRAs will be increased from $1,750 to $2,000.

The revenue loss will be $0.3 billion in fiscal year 1981 and $0.6 billion in calendar year 1981.

EMPLOYEE STOCK OWNERSHIP PLAN TAX CREDIT

An innovative way to encourage greater productivity is to encourage employees to own stock in the companies for which they work. An employee stock ownership plan (generally called an ESOP) is an employer-maintained tax-exempt trust under which employees share in stock ownership of the employer.

Under present law, an employer is allowed an extra investment tax credit of one-percent for stock contributions to an ESOP plus an extra one-half of one percent if the contributions are matched by equal employee contributions.

The committee bill will permit an employer to claim a tax credit based on a percentage of payroll for contributions to an ESOP. A sponsoring corporation will have the option of claiming either the tax credit based on payroll for employees covered by the plan or the additional investment tax credit provided under existing law. The percentage of payroll eligible for this credit will be as follows:

1981	½ of 1 percent
1982	¾ of 1 percent
1983	1 percent

The wage-based credit, like the additional investment tax credit, will expire December 31, 1983.

The revenue loss will be $0.3 billion in fiscal year 1981 and $0.6 billion in calendar year 1981.

CAPITAL GAINS TAX CUT

Under present law, noncorporate taxpayers may deduct from gross income 60 percent of the amount of any net capital gain for the taxable year. The remaining 40 percent of the net capital gain is included in gross income and taxed at the otherwise applicable regular income tax rates. As a result, the highest tax rate applicable to a taxpayer's entire net capital gain is 28 per-

H.R. 5829★—Continued

COMMITTEE ACTION—Continued

CAPITAL GAINS TAX CUT—Continued

cent (70 percent top tax rate times the 40-percent of the capital gain which is taxed). An alternative capital gains tax rate of 28 percent applies to a corporation's net capital gain (in lieu of any capital gains deduction) if that rate is lower than the corporation's regular tax rate. Alternatively, a corporation may elect to pay a tax on the entire gain at its regular tax rate.

The committee bill increases the net capital gain deduction for noncorporate taxpayers from 60 to 70 percent, *i.e.*, 30 percent will be included in gross income and taxed at the otherwise applicable regular income tax rates. As a result, the highest tax rate applicable to a taxpayer's entire net capital gain will be 20.1 percent (67 percent top tax rate under the bill times the 30 percent of the net capital gain which is taxed). The committee bill does not change the present treatment of capital losses.

In the case of corporations, the alternative capital gain tax rate will be reduced from 28 to 20 percent.

The lower rates will apply in the case of gains properly attributable to periods after August 20, 1980. Special rules are provided to determine the period to which gains are properly attributable in the case of pass-through entities.

The revenue loss is expected to be $0.8 billion in fiscal year 1981 and $1.9 billion in calendar year 1981.

FOREIGN EARNED INCOME EXCLUSION

Under present law, Americans working abroad generally are eligible for deductions intended to reflect the excess costs of living abroad if they were bona fide residents of a foreign country for an entire taxable year or if they were physically present in a foreign country for 510 days (approximately 17 months) out of 18 consecutive months. Taxpayers residing in hardship area camps may claim a $20,000 annual earned income exclusion in lieu of the excess living cost deductions.

The committee bill liberalizes the rules governing the taxation of income earned abroad. The liberalized rules apply to individuals working in developing countries (other than tax havens), regardless of the nature of the services they perform. In addition, the revised rules also apply to individuals working in other foreign countries if those individuals perform charitable, export-related, or natural resource-related services.

For those individuals described above, the committee bill will replace the present system of excess foreign living cost deductions with an exclusion of foreign earned income of $50,000 a year, increasing to $65,000 for individuals residing abroad for more than 2 years. In addition, the exclusion will be increased by the excess of the individual's housing costs over 16 percent of the salary of a Government employee at step 1 of grade GS–14 (the 16-percent figure is currently $5,554). The eligibility requirement of present law will be modified to allow the exclusion for individuals overseas for 11 out of 12 months (or a shorter period where forced to leave because of civil unrest).

Income received for the performance abroad of export-related services, or compensation for employment abroad with an employer (including a branch) substantially all of whose income is derived from the export of U.S. goods or the performance of export-related services will qualify for the exclusion as export-related services. These services include:

H.R. 5829★—Continued

COMMITTEE ACTION—Continued

FOREIGN EARNED INCOME EXCLUSION—Continued

(1) construction, architectural, engineering, or repair services performed in connection with agricultural, construction, or engineering projects located in a foreign country,

(2) services associated with the export of U.S. products (including marketing and market analysis, advertising and promotional activities, sales and distribution services, packaging and assembly, warehousing, documentation and customs clearing, and financing), and

(3) any other services performed overseas which are designated by the Secretary of the Treasury (after consultation with the Special Trade Representative and the Secretary of Commerce) as contributing significantly to U.S. exports.

Income received for services performed abroad in the exploration for or extraction of petroleum or other natural resources, or compensation for employment abroad with an employer (including a branch) substantially all of whose income is derived from those activities, will qualify for the exclusion as natural resource-related services. Services performed abroad by an employee for an employer who meets the requirements of section 501(c)(3) will qualify for the exclusion as charitable services.

The revenue loss will be $0.2 billion in fiscal year 1981 and $0.3 billion in calendar year 1981.

SENATE ACTION

Sept. 25, 1980.—Senate agreed to a motion to table a motion to proceed to the consideration of H.R. 5829, by voice vote (Congressional Record S13408–S13413).

H.R. 5973★ **Dec. 18, 1979**

To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad, to allow the tax-free rollover of individuals living abroad, to allow the tax-free rollover of certain distributions from money purchase pension plans, and for other purposes.

(Provides a:

- **(a) waiver of time limits in foreign residence or presence required for Americans working abroad;**
- **(b) special rule for certain distributions from money purchase pension plans;**
- **(c) definition of youth participating in a qualified cooperative education program for purposes of the targeted jobs credit;**
- **(d) special rule relating to debt financed income of exempt organizations.)**

DEPARTMENTAL REPORTS

Dec. 26, 1979.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Feb. 29, Mar. 4, and Apr. 25, 1980.—Public hearings.

Nov. 24, 1980.—Reported favorably to the Senate **(S. Rept. 96-1031)** amended, summarized, as follows:

Summary of Bill as Reported

WAIVER OF TIME LIMITS IN FOREIGN RESIDENCE OR PRESENCE REQUIREMENT FOR AMERICANS WORKING ABROAD

This section would permit the waiver of the minimum time limits in the foreign residence or presence eligibility requirements for Americans working abroad to obtain the benefits of the deduction for excess foreign living costs or the exclusion for foreign earned income. The waiver generally would be available to Americans working abroad who could reasonably have been expected to meet those eligibility requirements, but who left the foreign country under conditions of war, civil unrest, or similar conditions which precluded the normal conduct of business.

H.R. 5973★—Continued

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

SPECIAL RULE FOR CERTAIN DISTRIBUTIONS FROM MONEY PURCHASE PENSION PLANS

Under present law, if an employer maintains a tax-qualified defined benefit pension plan and a tax-qualified money purchase pension plan, and if an employee is covered by both plans, a total distribution of the balance of the employee's interest in the money purchase plan to the employee (or the employee's spouse on account of the employee's death) is not eligible to be rolled over tax free to an individual retirement account or to another qualified plan unless a total distribution is also made from the defined benefit plan in the same taxable year. This section would allow an employee (or a deceased employee's spouse) to make a tax-free rollover of a total distribution from a qualified money purchase plan where the employee is also covered by a qualified defined benefit plan maintained by the same employer even though a total distribution is not made from the defined benefit plan in the same taxable year.

TREATMENT OF CERTAIN REPAYMENTS OF SUPPLEMENTAL UNEMPLOYMENT COMPENSATION BENEFITS

Under present law, if a worker who has been laid off is required to pay back supplemental unemployment compensation benefits because of the subsequent receipt of trade readjustment assistance, the worker may be entitled to tax relief in the year of repayment under a special tax computation for cases where the taxpayer restores a substantial amount held under a claim of right (Code sec. 1341). However, if the amount of supplemental unemployment compensation benefits required to be paid back by the worker is $3,000 or less, the worker may receive no tax relief for the repayment of previously taxed amounts unless itemized deductions are claimed.

This section of the bill would allow a deduction from gross income for the repayment of supplemental unemployment compensation benefits if the repayment is required because of the receipt of trade readjustment allowances.

TAX TREATMENT OF EXPENSES FOR ATTENDING FOREIGN CONVENTIONS

Present law provides specific rules (Code sec. 274(h)) limiting the deduction for expenses of attending conventions, seminars, or similar meetings held outside the United States, its possessions, and the Trust Territory of the Pacific. These rules apply not only to the individuals attending the convention, but also to an employer who pays the expenses.

Under this section of the bill, no deduction is to be allowed for expenses allocable to a convention, seminar, or similar meeting held outside the North American area unless, taking certain factors into account, it is "as reasonable" for the meeting to be held outside the North American area as within it. The two-convention rule of present law is repealed. Under the provision, a convention will not be treated as a foreign convention unless it is held outside the United States, it's possessions, and the Trust Territory of the Pacific, and Canada and Mexico. The section also repeals the subsistence expense limitations, the coach fare limitations, and special reporting requirements present law.

H.R. 5973★—Continued

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

TAX TREATMENT OF EXPENSES FOR ATTENDING FOREIGN CONVENTIONS—Continued

This provision is effective with respect to foreign conventions attended after December 31, 1980. Where a taxpayer has made plans to attend a foreign convention and such foreign convention was planned prior to December 31, 1980, such convention is grandfathered under the terms of this provision.

EXCEPTION TO PRIVATE FOUNDATION "SELF-DEALING" RULES FOR CONTINUATION OF CERTAIN LEASING ARRANGEMENTS

Present law generally prohibits certain "self-dealing" transactions, including leasing arrangements, between a private foundation and a "disqualified person." There is a 10-year transitional rule that permits continuation of an otherwise prohibited leasing arrangement pursuant to a binding contract in effect on October 9, 1969 (or pursuant to renewals of such contract), if the leasing arrangement is at least as favorable to the foundation as an arm's length transaction with an unrelated party, and if the arrangement was not a prohibited transaction at its inception.

The provision would allow a permanent exception from the "self-dealing" rules under Code section 4941 in certain circumstances where a private foundation leases office space from a disqualified person, if (1) the lease is pursuant to a binding contract in effect on October 9, 1969 (or renewals thereof), (2) at the time of execution the lease was not a prohibited transaction, and (3) the space is leased to the foundation on a basis no less favorable than that on which such space would be made available in an arm's-length transaction. For the lease to qualify for this exception, the leased space must be in a building in which there are tenants who are not disqualified persons.

This provision would apply to the Moody Foundation of Galveston, Texas, and any other private foundation leasing arrangement meeting the specific requirements of the bill. The provision becomes effective for taxable years beginning after December 31, 1979.

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate by voice vote (Congressional Record S16489), after agreeing to the following amendments:

Committee amendments, by voice vote (Congressional Record S16493);

Long UP amendment No. 1929, making technical corrections, by voice vote (Congressional Record S16493); and

DeConcini-Wallop UP amendment No. 1930, postponing for 1 year, the effective date that a bankrupt or insolvent debtor must reduce net operating losses by the amount of debt discharge, by voice vote (Congressional Record S16493).

FURTHER HOUSE ACTION

Dec. 13 1980.—House agreed to Senate amendments by voice vote (Congressional Record H12419–H12420, H12422, H12459–H12464).

BILL SIGNED

Dec. 28, 1980.—Signed by the President.

(Public Law 96–606)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6029★ Mar. 14, 1980

To provide for the implementation of the International Sugar Agreement, 1977, and for other purposes.

Mar. 18, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Agriculture.

Mar. 26, 1980.—Reported favorably to the Senate (S. Rept. 96–644) without amendment.

Apr. 2, 1980.—Passed by the Senate, by voice vote (Congressional Record S3412).

Apr. 22, 1980.—Signed by the President.

(Public Law 96–236)

H.R. 6089★ Aug. 19, 1980

To amend the Tariff Schedules of the United States to provide for temporary change in the duty on unwrought lead, and for other purposes.

Feb. 5, 1980.—Public hearing.

Aug. 21, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Sept. 17, 1980.—Report from the International Trade Commission (analysis).

Sept. 18, 1980.—Report from the Department of State (no objection).

Sept. 19, 1980.—Report from the Special Representative for Trade Negotiations (no objections).

(See action on H.R. 5047)

H.R. 6571★ July 23, 1980

To amend the Tariff Act of 1930 to continue temporarily the duty-free status of the cost of certain fish net and netting purchases and repairs.

DEPARTMENTAL REPORTS

July 28, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Oct. 20, 1980.—Favorable report from the Department of the Treasury.

COMMITTEE ACTION

Sept. 26, 1980.—Reported favorably to the Senate (**S. Rept. 96–997**), deleting the provision relating to the duty-free station of certain fish net and netting purchases and repairs (see further action on H.R. 5047), and adds the following provisions:

EXTENSION OF AVIATION EXCISE TAXES TRANSFERRED TO THE AIRPORT AND AIRWAY TRUST FUND

Under present law, the aviation excise taxes now transferred to the Airport and Airway Trust Fund are scheduled either to expire or be reduced on October 1, 1980. For example, the present 8-percent air passenger ticket tax would be reduced to 5 percent, and the 5-percent air freight waybill tax, the $3 international departure tax, and the aircraft use tax would expire. As of October 1, 1980, revenues from the air passenger ticket tax would go into the general fund.

The committee bill extends the present 8-percent ticket tax, the 5-percent waybill tax, and the $3 departure tax for one year, or from October 1, 1980 through September 30, 1981. The bill also continues the transfer to the Airport and Airway Trust Fund of the revenues from these aviation taxes—and from the taxes on noncommercial aviation fuels, aircraft use, and aircraft tires and tubes (summarized below)—for the period October 1, 1980 through September 30, 1981. In addition; from the bill extends the authority to make expenditures from the Trust Fund for one year.

H.R 6571★—Continued

COMMITTEE ACTION—Continued

EXCISE TAXES ON FUELS USED BY NONCOMMERCIAL AVIATION

Under present law, there is an excise tax of 7 cents per gallon on fuels (gasoline and other fuels) used by noncommercial aviation. On October 1, 1980, the tax on gasoline would decrease to 4 cents per gallon, and the tax on nongasoline aviation fuels (e.g., kerosene—jet fuel) would expire. At that time, the gasoline tax revenues from noncommercial aviation would revert to the Highway Trust Fund.

The committee bill extends the 7-cents-per-gallon tax on noncommercial aviation fuels through December 31, 1980, and then increases the tax to 8½ cents per gallon for the period January 1, 1981 through September 30, 1981. In addition, the bill provides an exemption from the fuels taxes for certain helicopter usage, effective January 1, 1981. Helicopters exempted are those used in noncommercial aviation for natural resource discovery and recovery and forestry operations; where the helicopters do not utilize facilities eligible for Federal assistance.

AIRCRAFT USE TAX AND THE TAX ON TIRES AND TUBES

Under present law, there is an annual aircraft use tax on civil aircraft, composed of two parts: a $25 per plane tax, plus a weight tax. The weight tax is 3½ cents per pound for turbine-powered (jet) aircraft and 2 cents per pound for nonturbine-powered aircraft for each pound in excess of 2,500 pounds of maximum certificated takeoff weight. The aircraft use tax is scheduled to expire on October 1, 1980.

The committee bill repeals the aircraft use tax for noncommercial aviation, effective July 1, 1980, and extends the use tax for commercial aviation through September 30, 1981.

In addition, the committee bill extends the transfer of the taxes on aircraft tires and tubes to the Airport and Airway Trust Fund for the period October 1, 1980 through September 30, 1981. Otherwise such tax revenues would be deposited in the Highway Trust Fund.

TAX-EXEMPT INDUSTRIAL DEVELOPMENT BONDS FOR AIRPORT FACILITIES

Under present law, tax-exempt industrial development bonds may be used to finance airports. The term "airport" includes facilities such as terminals, runways, hangars, repair shops, certain other facilities, and facilities functionally related and subordinate to an airport.

The committee bill expands the definition of an airport to include any facility the principal use of which is directly related to the air transportation business of a shipping company or airline. Such a facility will be considered part of an airport regardless of whether it serves a systemwide, regional, or a single airport function.

H.R. 6750

To suspend until July 1, 1983, the column 1 rate of duty on textile fabrics used in the manufacture of hovercraft skirts.

Nov. 21, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Department of the Treasury, State, and Commerce.

Nov. 26, 1980.—Report from the International Trade Commission (analysis).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6806★ **Sept. 30, 1980**

To amend secs. 46(f) and 167(1) of the Internal Revenue Code of 1954 with respect to treatment of public utility property.

House Bill

(**Clarifies the rules relating to the normalization requirements for** public utility property eligible for the investment tax credit and accelerated depreciation and provides a special rule which, in general, excuses violations of these requirements for certain past periods where such violations were a result of certain orders entered by a public utility commission prior to Mar. 13, 1980.)

AMENDMENTS

Dec. 5, 1980 **No. 1** **(2858)**	(Domenici) Limits the application of the subsidized energy financing limitations on certain tax credits to Federal and certain State and local subsidies, and for other purposes.

COMMITTEE ACTION

Nov. 25, 1980.—Reported favorably to the Senate (S. **Rept. 96–1038**), amended, as summarized below:

Summary of Bill as Reported

TREATMENT OF PUBLIC UTILITY PROPERTY

The bill (H.R. 6806) clarifies the rules relating to the normalization requirements for public utility property eligible for the investment tax credit and accelerated depreciation. The bill also provides a special rule which, in general, excuses violations of these requirements for certain past periods where such violations were a result of certain orders entered by a public utility commission prior to March 13, 1980.

With certain exceptions for companies that are grandfathered, public utilities are eligible to use the investment credit and to elect accelerated depreciation for tax purposes only if the tax benefits from accelerated depreciation and the investment credit (or, in some cases, a portion of the credit) are normalized for ratemaking purposes. Normalization generally requires that the tax benefit of accelerated depreciation and the investment credit not be treated for ratemaking purposes as a reduction in current Federal income tax expense, which is an element of a utility's cost of service, since that treatment would generally result in a direct reduction in the utility's revenues. Instead the tax benefits are to be treated as investment capital that is supplied, in effect, by the Federal government to the utility through the tax system. The normalization rules for accelerated depreciation require that the utility retain the use of the deferred taxes but permit the deferred taxes to be treated as zero-cost capital on which the utility need not be allowed to earn an investment return; the normalization rules for the investment credit require a similar allocation of benefits between utility shareholders and utility customers. The normalization rules relating to accelerated depreciation were imposed in 1969, and the normalization rules relating to the investment credit, for the most part, were imposed in 1971 and 1975.

The bill provides that violations of the normalization requirements of present law (and of the bill) will not result in a public utility's loss of eligibility for the investment tax credit or accelerated depreciation if such violations involved the use of estimates, projections, or rate of return adjustments (1) that applied for any period ending prior to March 1, 1980, and (2) that were included in certain orders of a public utility commission which were entered prior to March 13, 1980. This special rule is designed to benefit Pacific Telephone and Telegraph Company (a subsidiary) of A.T. & T.), General Telephone Company of California (a subsidiary of General Telephone & Electronics), and Southern California Gas Company.

The bill amends the present normalization rules relating to accelerated depreciation and the investment tax credit to make it clear that certain ratemaking procedures involving the use of inconsistent estimates or projections do not comply with such rules. It also gives the Treasury Department specific authority to provide regulations setting forth conditions under which ratemaking adjustments are inconsistent with normalization. The amendments to the normalization rules generally apply to taxable years beginning after December 31, 1979.

H.R. 6806★—Continued

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

TERMINATION OF WAIVER OF EXEMPTION FROM SOCIAL SECURITY TAXES FILED BY THE MANHATTAN BOWERY CORPORATION

Under present law, services performed for a nonprofit religious, charitable, educational, or other organization exempt from income tax are not covered by social security unless the organization waives its exemption from social security coverage. In general, the bill will terminate retroactively a waiver of exemption from social security coverage filed by the Manhattan Bowery Corporation of New York, New York.

GAIN ON SALE OF STOCK OF FOREIGN INVESTMENT COMPANY

Under present law, gain from the sale of stock of a corporation which at any time is a foreign investment company generally is treated as ordinary income to the extent of the selling shareholder's portion of the corporation's earnings and profits. Under the bill, gain attributable to earnings and profits for the period before the corporation became a foreign investment company will not be subject to this ordinary income treatment.

TREATMENT OF CERTAIN AUTHORS AND ARTISTS AS EMPLOYEES FOR PURPOSES OF CERTAIN EMPLOYEE BENEFIT PROVISIONS

Under present law, an employer may currently deduct (within limits) the expense of providing certain fringe benefits to employees even though the benefit is not included in the gross income of the employees. The bill provides that certain authors and artists are to be considered employees for purposes of these benefits under limited circumstances.

H.R. 6883★ June 20, 1980

To amend the Internal Revenue Code of 1954 to revise the rules relating to certain installment sales.

(Bill: (a) Revises the rules for reporting gain on the sale of real and personal property under the installment sales method; (b) eliminates the requirement that the seller, under an installment sales agreement, receive no more than 30 percent of the selling price in the taxable year of the sale; (c) eliminates the $1,000 minimum sales price requirement with respect to the casual sale of personal property under an installment sales agreement; (d) defines "installment sale" as a disposition of property in which at least one payment is made after the taxable year in which the disposition occurs (presently, Internal Revenue Service regulations require two or more subsequent payments); (e) excludes from installment sales treatment dispositions of personal property by individuals who regularly deal in such property and dispositions of inventories of personal property; (f) provides that all sales of real and personal property which qualify under the terms of this Act as installment sales shall be automatically treated as such, unless the taxpayer elects out of such treatment; (g) accelerates the recognition of gain from the installment sale of property (other than marketable securities) by a taxpayer to a related individual (spouse, children, grandchildren, and parents, but not brothers and sisters) if the related individual disposes of the property to a third party before the taxpayer receives all pay-

DEPARTMENTAL REPORTS

June 24, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Sept. 26, 1980.—Reported favorably to the Senate (S. Rept. 96–1000), amended, summarized, as follows:

Summary of Bill as Reported

The bill (H.R. 6883) amends the rules for reporting gain under the installment method for sales of real property and casual sales of personal property, the rules for electing the installment method by an accrual basis taxpayer, and the special disposition rules for obligations transferred to a life insurance company.

The bill makes the following changes:

STRUCTURAL IMPROVEMENTS

Under present law, a single provision (Code sec. 453) prescribes rules for installment method reporting for dealers in personal property, for sales of real property and nondealer personal property, and special disposition rules. Under the bill, the basic rules for nondealer transactions will be contained in one Code section (sec. 453), the rules for dealer transactions will be contained in another section (sec. 453A), and generally applicable installment obligation disposition rules will be contained in a third section (sec. 453B).

H.R. 6883★—Continued

ments with respect to such disposition; (h) specifies that such acceleration shall occur only if the date of the disposition to the third party is not more than two years after the date of the original disposition; (i) limits the amount of gain which the taxpayer must recognize from the disposition of the property by a related individual to a third party to the excess of the amount realized by the second sale over the actual payments made under the original installment sale; (j) prohibits installment sales treatment for transactions between a taxpayer and a taxpayer's spouse (except if sale is incident to a divorce or separation), a taxpayer and a controlled corporation, partnership, or trust, or between two controlled entities; (k) exempts from the operation of the related party disposition rule the following transactions: (1) reacquisition of stock by issuing corporations; (2) involuntary conversions if the original installment sale occurred before the threat of condemnation; (3) dispositions after the death of the taxpayer or the related party; and (4) dispositions which do not evidence tax avoidance as a principal purpose; (l) excludes the receipt of like-kind property in determining gain recognized for installment sale reporting purposes (reverses the Internal Revenue Service regulation which holds that the receipt of like-kind property results in the recognition of installment gain even though the taxpayer receives no cash in the transaction); (m) provides for the nonrecognition of gain from the receipt by a shareholder of installment obligations as liquidating obligations from a corporation which adopts a 12-month plan of liquidation as provided for under specified provisions of the Internal Revenue Code; (n) authorizes the Secretary of the Treasury to issue regulations for permitting installment sales reporting in cases where the sale price is contingent (presently, installment sales treatment is not allowed if the sales price is contingent); (o) treats the cancellation of an installment obligation as a disposition of such obligation, thus requiring the immediate recognition of gain realized from the installment sale; (p) requires the market value of a cancelled obligation to be stated at not less than its face amount if the obligor and obligee are related individuals; and (q) treats as a reacquisition by the seller, with no recognition of gain or loss, the acquisition of real property by a taxpayer holding an installment obligation acquired from a decedent, which is indebtedness to such seller. Increases the basis of real property so acquired by the amount of the estate tax deduction allowed for income received in respect of a decedent which would otherwise have been allowable to the taxpayer with respect to the gains on the exchange of the obligation for the real property.)

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

INITIAL PAYMENT LIMITATION

The bill eliminates the requirement that no more than 30 percent of the selling price be received in the taxable year of sale to qualify for installment sale reporting for gains from sales of realty and nondealer personal property.

TWO-PAYMENT RULE

The bill eliminates the requirement that a deferred payment sale be for two or more payments. Thus, a sale will be eligible for installment reporting even if the purchase price is to be paid in a single lump sum amount in a year subsequent to the taxable year in which the sale is made.

SELLING PRICE REQUIREMENT

The bill eliminates the requirement that the selling price for casual sales of personal property must exceed $1,000 to qualify for installment sale reporting.

ELECTION

The bill eliminates the present law requirement that the installment method must be elected for reporting gains from sales of realty and nondealer personal property. Instead, the provision will automatically apply to a qualified sale unless the taxpayer elects not to have the provision apply with respect to a deferred payment sale.

RELATED PARTY SALES

The bill prescribes special rules for situations involving installment sales to certain related parties who also dispose of the property and for situations involving installment sales of depreciable property between a taxpayer and his spouse or certain 80-percent owned corporations or partnerships.

SALES OTHER THAN SALES OF DEPRECIABLE PROPERTY BETWEEN CERTAIN CLOSELY RELATED PARTIES

Under the bill, the amount realized upon a resale by the related party installment purchaser will trigger recognition of gain by the initial seller, based on his gross profit ratio, only to the extent the amount realized from the second disposition exceeds actual payments made under the installment sale. Thus, acceleration of recognition of the installment gain from the first sale will generally result only to the extent additional cash and other property flows into the related group as a result of a second disposition of the property.

The excess of any amount realized from resales over payment received on the first sale as of the end of a taxable year will be taken into account. If, under these rules, a resale results in the recognition of gain to the initial seller, subsequent payments actually received by that seller will be recovered tax free until they equal the amount realized from the resale which resulted in the acceleration of recognition of gain.

In the case of property other than marketable stock and securities, the resale rule will apply only with respect to second dispositions occurring within 2 years of the initial installment sale. In the case of marketable stock and securities, the resale rule will apply without a time limit for resales occurring before the installment obligation is satisfied.

H.R. 6883★—Continued

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

SALES OTHER THAN SALES OF DEPRECIABLE PROPERTY BETWEEN CERTAIN CLOSELY RELATED PARTIES—continued

The bill also contains several exceptions to the application of these rules. Since gain from the sale of a corporation's treasury stock is nontaxable and therefore its basis in the stock is irrelevant, the related party rule will not apply to any sale or exchange of stock to the issuing corporation. In addition, there generally will be no acceleration of recognition of gain as a result of a second disposition which is an involuntary conversion of the property or which occurs after the death of the installment seller or purchaser. Finally, the resale rules will not apply in any case where it is established to the satisfaction of the Internal Revenue Service that none of the dispositions had as one of its principal purposes the avoidance of Federal income taxes.

For purposes of the related party rules, the bill adopts a definition of related parties which will include spouses, children, grandchildren, and parents but will exclude brothers and sisters. It is to be understood that the Internal Revenue Service is not precluded from asserting the proper tax treatment to transactions that are shams. A corporation will be considered to be related to another taxpayer if stock of another corporation which is or might be owned by it would be treated as owned by the taxpayer under the general corporate attribution rules. Generally, a related corporation will be one in which a person directly or indirectly owned 50 percent or more in value of the stock in the corporation. Also for this purpose, the principles of the general corporate stock ownership attribution rules will apply in determining the related party status of partnerships, trusts, and estates.

SALES OF DEPRECIABLE PROPERTY BETWEEN CERTAIN CLOSELY RELATED PARTIES

Under the bill, the accrual method of accounting in effect is required for deferred payment sales of depreciable property between certain closely related parties.

In general, this rule is intended to deter transactions which are structured in such a way as to give the related purchaser the benefit of depreciation deductions (measured from a stepped-up basis) prior to the time the seller is required to include in income the corresponding gain on the sale. For these transactions the deferred payments will be deemed to be received in the taxable year in which the sale occurs.

This special rule will apply only to deferred payment sales between a taxpayer and the taxpayer's spouse, the taxpayer and a partnership or corporation which is 80-percent owned by the taxpayer and/or the taxpayer's spouse, and between partnerships and corporations which are 80-percent owned by the taxpayer and/or the taxpayer's spouse.

The rule will not apply if it is established to the satisfaction of the Internal Revenue Service that the sale did not have as one of its or separation or generally when no significant tax deferral benefits will be derived from the sale.
the rule will not apply with respect to a sale incident to a divorce
principal purposes the avoidance of Federal income taxes. Thus,

H.R. 6883★—Continued

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

TREATMENT OF THIRD PARTY GUARANTEE

Under the bill, a third party guarantee (including a standby letter of credit) used for security of a deferred payment sale will not be treated as payment received on an installment obligation.

LIKE-KIND EXCHANGES

The bill provides that the receipt of like-kind property in connection with a disposition will not be taken into account in determining gain recognized for installment sale reporting purposes. Under the present Internal Revenue Service position, the receipt of like-kind property results in the recognition of installment gain before cash is received by the taxpayer because the value of such property is treated as a payment received. The bill reverses this rule.

INSTALLMENT OBLIGATIONS DISTRIBUTED IN A CORPORATE LIQUIDATION

In general, the bill provides nonrecognition of gain treatment for a shareholder who receives installment obligations as liquidating distributions from a corporation liquidating within 12 months of adoption of a plan of complete liquidation. In general, this rule will apply to obligations arising from sales by a corporation during the 12-month period. Obligations from the sale of inventory will qualify only if the inventory of that trade or business is sold in bulk. The gain realized by the shareholder on his stock will be recognized as payments are received on the installment obligation. Thus, in most significant aspects, the tax consequences to a shareholder will be essentially the same whether the corporation sells its assets and then distributes installment obligations in complete liquidation or the shareholder makes an installment sale of the stock.

Under the bill, nonrecognition treatment will not be available to the extent the obligation is attributable to sales or depreciable property by the corporation if the installment purchaser is either the shareholder-distributee's spouse, or a corporation or a partnership which is 80-percent owned by the shareholder-distributee and/or his spouse.

SALES SUBJECT TO A CONTINGENCY

The bill permits installment method reporting for sales for a contingent selling price. Under present law, these sales are not eligible for installment reporting. In extending eligibility, the bill does not prescribe specific rules which would apply to every conceivable transaction. Rather, the bill provides that the specific rules will be prescribed under regulations.

However, it is intended that, for sales under which there is a stated maximum selling price, the regulations will permit basis recovery on the basis of a gross profit ratio determined by reference to the stated maximum selling price. In cases where the sales price is indefinite but payable over a fixed period of time, it is generally intended that the basis of the property sold would be recovered ratably over that fixed period. In cases where the selling price and payment period are both indefinite, it is intended that the regulations would permit ratable basis recovery over some reasonable period of time. Also, in appropriate cases, it is intended

H.R. 6883★—Continued

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

SALES SUBJECT TO A CONTINGENCY—Continued

that basis recovery would be permitted under an income forecast type method.

ELECTION OF INSTALLMENT METHOD BY ACCRUAL METHOD DEALER

Under the bill, an election of installment method reporting by an accrual method dealer would apply only to payments received from sales made on or after the effective date of the election and thereby eliminate the possibility of double taxation which exists under present law.

TRANSFERS OF INSTALLMENT OBLIGATIONS TO LIFE INSURANCE COMPANIES

Under the bill, the special disposition rules for triggering the recognition of gain for obligations transferred to a life insurance company in an otherwise tax-free transfer will not apply if the transferee company elects to report any remaining gain as investment income as payments are received.

CANCELLATION OF INSTALLMENT OBLIGATION

The bill makes it clear that the cancellation of an installment obligation is treated as a disposition of the obligation by the holder of the obligation.

BEQUEST OF OBLIGATION TO OBLIGOR

The bill provides that the installment obligation disposition rules cannot be avoided by the bequest of an obligation to the obligor.

FORECLOSURE OF REAL PROPERTY SOLD ON INSTALLMENT METHOD BY DECEASED TAXPAYER

The bill provides that an executor or beneficiary who receives a secured installment obligation from a decedent will succeed the decedent for purposes of qualifying for nonrecognition treatment if the real property sold by the decedent is reacquired in cancellation of the obligation.

TREATMENT OF GAIN FROM SALES OF DEPRECIABLE PROPERTY BETWEEN RELATED PARTIES

Under the bill, the ordinary income characterization rules for sales of depreciable property between related parties would be revised to generally apply the usual corporate constructive ownership rules and to prescribe new rules for transactions with entities which are 80 percent controlled by a taxpayer and his spouse. For purposes of this provision, the attribution rules would be narrowed to exclude attribution from a family member other than the taxpayer's spouse.

EFFECTIVE DATES

In general, the bill is effective for sales, dispositions, cancellations, bequests, and reacquisitions of real property, as the case may be, occurring after the date of enactment. The provisions which eliminate the 30-percent initial payment and the two or more

H.R. 6883★—Continued

COMMITTEE ACTION—Continued

Summary of Bill as Reported—Continued

EFFECTIVE DATES—Continued

payments requirements are effective for transactions occurring in taxable years ending after the date of enactment. However, the related party installment sale rules apply to installment sales after May 14, 1980. The provision relating to the distribution of installment obligations in connection with a 12-month corporate liquidation apply with respect to installment obligations distributed after March 31, 1980.

SENATE ACTION

Oct. 1, 1980.—Passed by the Senate, by voice vote (Congressional Record S14245), after agreeing to the following amendments:

Committee amendments, by voice vote (Congressional Record S14247); and

Byrd of West Virginia (for Long) UP amendment No. 1725, making technical corrections, by voice vote (Congressional Record S14247).

FURTHER HOUSE ACTION

Oct. 2, 1980.—House agreed to Senate amendments, by voice vote (Congressional Record H10310).

BILL SIGNED

Oct. 19, 1980.—Signed by the President.

(Public Law 96-471)

H.R. 6975★ July 23, 1980

To eliminate the duties on wood veneers.

DEPARTMENTAL REPORTS

Aug. 5, 1980.—Report from the International Trade Commission (analysis).

Sept. 11, 1980.—Report from the Department of State (no objection).

Oct. 20, 1980.—Favorable report from the Department of the Treasury.

COMMITTEE ACTION

Sept. 30, 1980.—Reported favorably to the Senate (S. Rept. 96-1070), deleting the provision relating to elimination of duties on wood veneer, and adding the following provisions:

EMPLOYMENT TAX STATUS OF INDEPENDENT CONTRACTORS

In general, under present law, taxpayers who had a reasonable basis for not treating workers as employees in prior years may continue to do so for periods ending before January 1, 1981, without incurring employment tax liabilities. The bill would extend present law through June 30, 1982.

H.R. 6975★—Continued

COMMITTEE ACTION—Continued

EXTENSION OF PROVISIONS RELATING TO HISTORIC PRESERVATION

Under present law, taxpayers may amortize over a 60-month period the capital expenditures incurred in a certified rehabilitation of a certified historic structure. Alternatively, taxpayers may use accelerated depreciation methods to depreciate substantially rehabilitated historic structures. In general, taxpayers may not deduct the costs of or any loss sustained in the demolition of a certified historic structure or a structure located in a registered historic district. Present law also provides that accelerated depreciation methods may not be used with respect to real property constructed on a site that has been occupied by a certified historic structure (or by any structure in a registered historic district, except in limited circumstances) that has been demolished or substantially altered (other than by virtue of a certified rehabilitation). The bill would extend these provisions through December 31, 1983.

60-MONTH AMORTIZATION FOR EXPENDITURES TO REHABILITATE LOW-INCOME RENTAL HOUSING

Under present law, certain expenditures made to rehabilitate low-income rental housing may, at the election of the taxpayer, be depreciated over a 60-month period. Rehabilitation expenditures made pursuant to a binding contract entered into before January 1, 1982 qualify for this special treatment. The bill would extend this provision to any qualifying rehabilitation expenditures made through December 31, 1983 (including rehabilitations which had begun before that date and are still in process after that date).

EXTENSION OF CREDIT OR REFUND OF TAX ON FUELS USED IN CERTAIN TAXICABS

Under present law, certain taxicab use of motor fuels is exempt (through refund or credit) from the 4-cents per gallon excise taxes on gasoline and other motor fuels. This exemption currently applies for calendar years 1979 and 1980. The bill would extend the present fuels tax exemption for qualified taxicab services through December 31, 1982.

CERTAIN FEDERAL SCHOLARSHIP GRANTS AND NATIONAL RESEARCH SERVICE AWARDS

Present law generally excludes from gross income amounts received as scholarship or fellowship grants unless, as a condition to receiving such amounts, the recipient must agree to perform services for the grantor. In addition, temporary legislation provides tax-exempt treatment as scholarships or fellowships for National Research Service Awards made through 1980.

The bill, in general, would exclude from gross income scholarships received under Federal programs which require future Federal service by the recipients. In addition, the bill would extend the tax-exempt treatment of National Research Service Awards as scholarships or fellowships through 1981.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6975★—Continued

COMMITTEE ACTION—Continued

DEDUCTIONS FOR CONTRIBUTIONS FOR CONSERVATION PURPOSES

This provision revises the provisions of current law allowing deductions for charitable contributions of easements and other partial interests in real estate contributed for conservation purposes. The provision would expand the types of partial interests which qualify to include the entire interest of the donor in real property other than the rights to subsurface minerals. It also would limit contributions eligible for the deduction to those contributed to a governmental unit, publicly supported charitable organization, or an entity controlled by one of these two kinds of organizations. Conservation purposes, as amended by this provision, would be defined as: (1) the preservation of land areas for outdoor recreation by, or the education of, the general public; (2) the protection of a relatively natural habitat of fish, wildlife, or plants, or of a similar ecosystem; (3) the preservation of open space (including farmland and forest land) where such preservation is for the scenic enjoyment of the general public or pursuant to a clearly delineated Federal, State or local governmental policy and will yield a significant public benefit; or (4) the preservation of a historically important land area or a certified historic structure. Finally, the bill would make these provisions permanent.

SENATE ACTION

Oct. 1, 1980.—Passed by the Senate, by voice vote (Congressional Record S14248), after agreeing to the committee amendments, by voice vote (Congressional Record S14248).

FURTHER HOUSE ACTION

Oct. 2, 1980.—House agreed to H. Res. 814, providing for agreeing to Senate amendments, by voice vote (Congressional Record H11437).

BILL SIGNED

Dec. 17, 1980.—Signed by the President.

(Public Law 96-541)

H.R. 7020★

To amend the Solid Waste Disposal Act to provide authorities to respond to releases of hazardous waste from inactive hazardous waste sites which endanger public health and the environment, to establish a hazardous waste response fund to be funded by a system of fees, to establish prohibitions and requirements concerning inactive hazardous waste sites, to provide for liability of persons responsible for releases of hazardous waste at such sites, and for other purposes.

(Provisions within the Finance Committee's jurisdiction would impose an excise tax on the production and importation of crude oil, petrochemical feedstocks, and certain inorganic elements and compounds.)

Sept. 30, 1980.—Ordered placed on the Senate Calendar.
Nov. 24, 1980.—Passed by the Senate, amended.
Dec. 3, 1980.—House agreed to Senate amendments.
Dec. 11, 1980.—Signed by the President

(Public Law 96-510)

H.R. 7085★

To provide certain benefits to individuals held hostage in Iran and to similarly situated individuals, and for other purposes.

SUMMARY OF HOUSE BILL

(a) Establishes a savings program into which salaries of government personnel being held hostage can be paid.

(b) Provides certain medical care not covered by insurance and limited education benefits for the hostages and their families.

(c) Extends the provisions of the Civil Relief Act now applicable to the members of the Armed Forces which would defer civil actions until the hostages are released.

(d) Exempts from income taxes compensation received for any month during which a Government employee is a hostage and provides total income tax exemption for an employee who dies as a result of his captivity.

(e) Clarifies the authority to allow the spouse of a hostage to file a joint income tax return and permits payment of taxes to be deferred until 180 days after the return of a hostage.

(f) Adds a sense of the Congress resolution urging regular visits be permitted to the hostages by the International Red Cross.

Sept. 30, 1980.—Received in the Senate and passed without amendment, by voice vote (Congressional Record S13853).

Oct. 14, 1980.—Signed by the President.

(Public Law 96-449)

H.R. 7112★

To authorize an extension and amendment of the revenue sharing program to provide general purpose fiscal assistance to local governments, and for other purposes.

HOUSE BILL

(Extends local revenue sharing program for 3 years and authorizes revenue sharing for States in fiscal year 1982 and 1983. The amount of funds that could be allowed to any State would be limited to the amount of categorical grant assistance the State has declined to receive or has refunded to the U.S. Treasury.)

SENATE ACTION

Nov. 17, 1980.—Ordered placed on the Senate Calendar.

Dec. 9, 1980.—Passed by the Senate, by rollcall vote (No. 520), of 80 yeas, 3 nays (Congressional Record S15911), after taking the following action on amendments thereto:

Adopted:

Long UP amendment No. 1832, making technical and conforming changes in the local allocation formula provisions (both division 1 and division 2), by voice vote (Congressional Record S15879);

Leahy-Moynihan UP amendment No. 1833, discharging the States from the obligation of repayment of money deposited with them under the Act of June 23, 1836, by voice vote (Congressional Record S15880);

Bradley UP amendment No. 1834, extending the revenue sharing program to provide fiscal assistance to territories of the United States, as modified by *Proxmire UP amendment No. 1843*, in the nature of a substitute, by voice vote (Congressional Record S15881);

Durenberger UP amendment No. 1836, providing for a study of optional revenue sharing payments to State governments in lieu of categorical grants, by voice vote (Congressional Record S15892);

Modified Exon UP amendment No. 1837, providing a pilot program under which five States would receive a State government allocation equal to the amount of the reduction in categorical grants elected by them. (By 44 yeas to 49 nays, Senate failed to agree to a motion to table the amendment.) (Congressional Record S15896);

Moynihan UP amendment No. 1840, requiring an adjustment in the population data to include an estimate of the number of persons who were not counted in the 1980 Census, by voice vote

H.R. 7112★—Continued

SENATE ACTION—Continued

***Adopted*—Continued**

(Congressional Record S15921);

Sasser UP amendment No. 1841, establishing audit requirements for auditing State and local governments and nonprofit organizations, by voice vote (Congressional Record S15921);

Matsunaga UP amendment No. 1842, providing additional allocations to the State and local governments of non-contiguous States, by voice vote (Congressional Record S15924);

Levin-Riegle UP amendment No. 1844, modifying the audit requirements for certain units of local government for the 1977, 1978, and 1979 entitlement periods, by voice vote (Congressional Record S15926);

Chiles UP amendment No. 1845, allowing local governments to count recently arrived immigrants in their population base for the revenue sharing formula, by voice vote (Congressional Record S15927);

Melcher UP amendment No. 1846, eliminating the requirement that Indian tribes and Alaskan Native villages give assurances that revenue sharing funds will be expended for members of the tribe or village residing in certain county areas, by voice vote (Congressional Record S15929);

Levin UP amendment No. 1847, providing procedural safeguards and regulatory flexibility in the administration of Federal financial assistance, by voice vote (Congressional Record S15930); and

Bellmon UP amendment No. 1849, amending the Walsh-Healey Act and the Contract Work Hours Standards Act to permit certain employees to work a ten-hour day in the case of a four-day work week, by rollcall vote (No. 519) of 43 yeas, 38 nays (Congressional Record S15936).

Rejected:

Bradley UP amendment No. 1835, authorizing a countercyclical standby fiscal assistance program to State and local governments during periods of economic recession, by rollcall vote (No. 514) of 24 yeas, 68 nays (Congressional Record S15883);

Mitchell UP amendment No. 1838, authorizing $2.3 million during the entitlement period beginning Oct. 1, 1980, and ending Sept. 30, 1981, to the Trust Fund for payments to State governments, by a tabling motion, rollcall vote (No. 516). (By 47 yeas to 45 nays, Senate tabled a motion to reconsider the previous vote.) (Congressional Record S15901); and

DeConcini UP amendment No. 1848, eliminating nonentitlement allocations to State governments, by rollcall vote (No. 518) of 26 yeas, 56 nays (Congressional Record S15931).

FURTHER SENATE ACTION

Dec. 9, 1980.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs: Long, Talmadge, Bradley, Moynihan, Dole, Danforth, and Durenberger.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 7112★—Continued	**FURTHER HOUSE ACTION** Dec. 10, 1980.—House agreed to H. Res. 826, by rollcall vote (No. 676), of 337 yeas, 19 nays (Congressional Record H12285), restoring the House provision requiring the States, if they wanted to continue receiving revenue sharing funds in 1982 and 1983, to return an equal amount in categorical aid, and deleting the following Senate amendments: Bradley UP amendment No. 1834, Durenberger UP amendment No. 1836, Exon UP amendment No. 1837, Matsunaga UP amendment No. 1842, Levin UP amendment No. 1847, and Bellmon UP amendment No. 1849. **FURTHER SENATE ACTION** Dec. 12, 1980.—Senate receded and concurred in House amendments. **BILL SIGNED** Dec. 28, 1980.—Signed by the President. **(Public Law 96–604)**
H.R. 7139 **Aug. 19, 1980** To suspend for not exceeding 1 year the duty on certain wrapper tobacco.	Aug. 22, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, Commerce, and Agriculture. Sept. 10, 1980.—Report from the International Trade Commission (analysis). Sept. 18, 1980.—Report from the Department of State (no objection). Oct. 7, 1980.—Report from the Department of the Treasury (defers to Commerce).
H.R. 7140★ To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for 1 month the date on which the corporation must pay benefits under the terminated multiemployer plans.	Apr. 29, 1980.—Ordered held at the desk. Apr. 29, 1980.—Considered and passed by the Senate by voice vote (Congressional Record S4302), after adopting Bentsen UP amendment No. 1051, extending for 2 months the date on which the Pension Benefit Guaranty Corporation must pay benefits under terminated multi-employer plans (Congressional Record S4302). Apr. 29, 1980.—House agreed to Senate amendments (Congressional Record H3048). Apr. 30, 1980.—Signed by the President. **(Public Law 96–239)**

H.R. 7171★ June 18, 1980

To make certain miscellaneous changes in the tax laws.

(Bill: (1) provides that recipients of Federal grants for tuition and related expenses will not be denied a tax exclusion for such grants or expenses merely because they are required to perform future service as a Federal employee as a condition of such grant; (2) grants tax-exempt status upon an annuity contract purchased by the Uniformed Services University of the Health Sciences for any employee who is a member of the civilian faculty or staff of such university; (3) permits common carriers by railroad (including a railroad switching company or a terminal company) to use the retirement-replacement-betterment method of accounting for determining depreciation allowances for income tax deduction purposes; (4) sets forth rules for the valuation of certain stock in a transferor railroad subject to a determination of the final value by a special court established by the Regional Rail Reorganization Act of 1973, for purposes of consolidated return regulations; (5) restores the availability of certain net operating loss carryovers to railroads in Conrail proceedings; and (6) allows a credit against the excise tax on domestic or imported distilled spirits, wines, and beer for each proof gallon of the wine and flavors content of distilled spirits containing wine. Sets the amount of such credit for wine at the excess of $10.50 over the rate of the additional tax on such wine which would be imposed but for its removal to bonded premises. Specifies the points in time for determining the allowance of such credit for domestic and for imported distilled spirits containing wine.)

DEPARTMENTAL REPORTS

June 20, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Aug. 4, 1980.—Public hearing.

Nov. 24, 1980.—Reported favorably to the Senate (S. Rept. 96-1032), with amendments which:

(a) delete the provision relating to Federal scholarship grants (similar provisions are included in H.R. 6975, as it passed the Senate), (b) retain the provision relating to the treatment of annuities purchased for employees of the Uniformed Services University of the Health Sciences, (c) delete the provision relating to the depreciation of railroad track assets, (d) clarify the provision relating to the treatment of certain net operating losses of a transferor railroad in the ConRail reorganization, (e) delete the provision relating to wine and flavorings used in distilled spirits products (similar provisions are contained in H.R. 3317, as it passed the Senate), (f) add a provision relating to the disclosure of tax returns to State audit agencies (section 6 of H.R. 4746, as it passed the House, and previously approved by the Senate, as section 3 of H.R. 3317), (g) add a provision expanding the definition of lending or finance companies which are exempt from treatment as personal holding companies, and (h) add a provision repealing the wagering excise taxes (previously reported by the committee in H.R. 3755).

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate, by voice vote (Congressional Record S16510), after taking the following action on amendments thereto:

Adopted:

Committee amendments, by unanimous consent (Congressional Record S16510);

Long UP amendment No. 1940, making technical changes, by unanimous consent (Congressional Record S16510); and

Bradley-Metzenbaum UP amendment No. 1941, striking the section repealing certain taxes on wagering, by unanimous consent (Congressional Record S11510).

FURTHER HOUSE ACTION

Dec. 13, 1980.—House returned the measure to the Senate after taking the following action on the Senate amendments:

Accepted:

(a) Provision relating to the Uniformed Services University of the Health Sciences;

(b) provision relating to disclosure of tax returns to State audit agencies; and

(c) provision relating to treatment of certain net operating losses of a transferor railroad in the ConRail reorganization.

Deleted:

(a) Provision expanding the definition of lending or finance companies which are exempt from treatment as personal holding companies.

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
H.R. 7171★—Continued	**FURTHER HOUSE ACTION—Continued** *Reinstated:* (a) Provision relating to the depreciation of railroad track assets. *Added:* (a) Provision expanding the aggregation rules with respect to the treatment of certain service organizations and related organizations for purposes of satisfying requirements for qualified retirement plans, medical reimbursement plans, cafeteria plans, and simplified employee pensions. **FURTHER SENATE ACTION** Dec. 13, 1980.—Senate receded from its amendment and concurred in the House amendments, by agreeing to a motion (Congressional Record S16626). **BILL SIGNED** Dec. 28, 1980.—Signed by the President. **(Public Law 96–613)**
H.R. 7428★ To extend the public debt limit through June 30, 1980. **SUMMARY OF HOUSE BILL** (Extends the present debt limit ($400 billion permanent and $479 billion temporary), which expires on May 31, 1980, through June 30, 1980.)	June 4, 1980.—Held at the desk in the Senate. June 4, 1980.—Passed by the Senate, by rollcall vote (No. 174) of 67 yeas, 20 nays (Congressional Record S6262), after adopting Dole UP amendment No. 1124, disapproving the oil import fee proposed by the President, by rollcall vote (No. 173) of 73 yeas, 16 nays (Congressional Record S6262). June 5, 1980.—House agreed to Senate amendment. June 5, 1980.—Vetoed by the President. June 5, 1980.—House voted to override the President's veto. June 6, 1980.—Senate voted to override the President's veto. **(Public Law 96–264)**
H.R. 7471★ To extend the present public debt limit through June 5, 1980. **SUMMARY OF HOUSE BILL** (Extends the present debt limit ($400 billion permanent and $479 billion temporary), which expires on May 31, 1980, through June 5, 1980.)	May 30, 1980.—Held at the desk in the Senate. May 30, 1980.—Passed by the Senate without amendment, by voice vote (Congressional Record S5989). May 30, 1980.—Signed by the President. **(Public Law 96–256)**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 7477★ **June 19, 1980** To amend the Internal Revenue Code of 1954 to provide a three-month extension of the taxes which are transferred to the Airport and Airway Trust Fund.	June 23, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation. June 28, 1980.—Finance Committee discharged from further consideration. June 28, 1980.—Placed on the Senate calendar. June 30, 1980.—Considered and passed by the Senate, by voice vote, after agreeing to motion to table Dole UP amendment No. 1369, providing for permanent tax rate reductions for individuals and incentives for new plant and equipment, by rollcall vote (No. 279) of 52 yeas, 33 nays. July 1, 1980.—Signed by the President. **(Public Law 96–298)**
H.R. 7478★ **July 30, 1980** To facilitate the management of the public debt by permitting an increase in the investment yield on U.S. savings bonds, above the existing 7 per centum ceiling, and by increasing the amount of the bonds paying interest in excess of 4¼ per centum which may be outstanding.	Aug. 1, 1980.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 22, 1980.—Reported favorably to the Senate, without amendment **(S. Rept. 96–911).** Sept. 26, 1980.—Passed by the Senate. Oct. 3, 1980.—Signed by the President. **(Public Law 96–377)**
H.R. 7660 To extend duty-free treatment of certain freight containers.	Nov. 21, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.
H.R. 7670★ **July 23, 1980** To amend title II of the Social Security Act to make necessary adjustments in the allocation of social security tax receipts between the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund. (Provides for a reallocation between the OASI and DI trust funds for 2 years.)	July 28, 1980.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services. Sept. 10, 1980.—Reported favorably to the Senate **(S. Rept. 96–946)**, without amendment. Sept. 25, 1980.—Passed by the Senate, without amendment, by voice vote (Congressional Record S13489). Oct. 9, 1980.—Signed by the President. **(Public Law 96–403)**

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 7685★ To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for one month the date on which the corporation must pay benefits under terminated multiemployer plans.	June 27, 1980.—Ordered held at Senate desk. June 28, 1980.—Considered and passed by the Senate, without amendment, by voice vote (Congressional Record S8795). June 30, 1980.—Signed by the President. **(Public Law 96–293)**
H.R. 7709★ **Nov. 19, 1980** To amend the Tariff Schedules of the United States to increase the quantity of cigarettes that may be accorded duty-free treatment if acquired in the insular possessions and entered by returning U.S. residents.	Nov. 21, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, and Agriculture. Dec. 15, 1980.—Committee discharged and passed by the Senate. Dec. 23, 1980.—Signed by the President. **(Public Law 96–578)**
H.R. 7765★ To provide for reconciliation pursuant to section 3 of the First Concurrent Resolution on the Budget for fiscal year 1981.	**SENATE ACTION** Sept. 8, 1980.—Referred to Senate Budget Committee. Sept. 17, 1980.—Committee discharged. Sept. 17, 1980.—Passed the Senate, amended, striking all after the clause and inserting in lieu thereof the text of S. 2885 and S. 2939 (described elsewhere in this calendar). **CONFERENCE ACTION** Sept. 17, 1980.—Senate insisted on its amendment, requested a conference with the House, and named the following conferees for consideration of Finance Committee matters: Messrs. Long, Talmadge, Boren, Dole, and Roth. Sept. 18, 1980.—House disagreed to Senate amendment and agreed to a conference with the Senate. Nov. 26, 1980.—Conference report filed in the House (H. Rept. 96–1479). Dec. 3, 1980.—House and Senate agreed to conference report.

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES

TITLE IX. MEDICARE AND MEDICAID RELATED PROVISIONS

The medicare home health benefit would be liberalized and its administration improved by providing for unlimited visits under parts A and B; eliminating the 3-day prior hospitalization requirement under part A; eliminating the part B $60 deductible with respect to home health services; recognizing the need for occupational therapy as a skilled service which will qualify beneficiaries for the home health benefit; conforming the licensing requirements for proprietary home health agencies with those for nonprofit agencies; providing authority for the Secretary of Health and Human Services to require bonding or the establishing of escrow accounts to the extent he finds necessary; requiring the Secretary to establish regional intermediaries for home health agencies; and requiring the Secretary to take several other steps to achieve the more effective administration of the home health benefit. Medicare coverage would be extended to and, in some cases, present coverage would be increased for: certain dentists' services, treatment of plantar warts, optometrists' services, comprehensive outpatient rehabilitation center services, antigens, outpatient physical therapy services, outpatient surgery, and preadmission testing. The bill also requires the Secretary to study or conduct demonstrations and report to Congress with respect to a number of issues related to coverage for additional benefits. Additionally, the bill contains a medicaid provision relating to reimbursement of nurse-midwives.

Administrative improvements would be made with respect to application of standards for rural hospitals, payment for services where the beneficiary is not at fault, certification and utilization review by podiatrists, the physician plan of treatment for speech pathology, payment for physician's services where the beneficiary had died, presumed coverage provisions, certain payments to providers of services, enrollment requirements and penalties, payment to radiologists and pathologists and to physicians in teaching hospitals, coordination of medicare eligibility with medicaid eligibility, coordination in the case of liability insurance, liberalization of the hospital transfer requirement for skilled nursing facility coverage, technical aspects of reimbursement for home dialysis, authority of the Provider Reimbursement Review Board, access to books and records of subcontractors, and disputed medicaid claims.

A number of changes are also provided for in the Professional Standards Review Organization (PSRO) program relating to the membership of local PSRO's, statewide council advisory groups, and the national council and its advisory committee, and the review and consultation activities of PSRO's. The Secretary of Health and Human Services is required to conduct a study of PSRO norms, standards, and criteria.

The bill also provides for changes in the administration of the medicare and medicaid long-term care benefit related to the term of agreements with skilled nursing facilities (SNF's), alternative to decertification of SNF's out of compliance with conditions of participation, and life safety code requirements. The Secretary would be required to study the need for and effects of mandatory dual participation of SNF's in medicare and medicaid.

Other provisions designed to supplement present authorities to prevent and detect fraud and abuse extend funding of State medicaid fraud control units, and relate to exclusion from participation in the program of health care professionals convicted of medicare

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

or medicaid related crimes, requirements concerning reporting of financial interest, and withholding of the Federal share of payments to medicaid providers to recover medicare overpayments.

Also included are provisions that modify reimbursement for long term care services provided by hospitals ("swing beds"); provide for coordinated medicare and medicaid audit, authorize demonstration projects for the training of AFDC recipients as home health aides, specify reimbursement rules relating to nonprofit hospital philanthropy; provide for a temporary delay in periodic interim payments to hospitals; and provide for determination of reasonable charges based on the date service is performed.

TITLE X. OTHER SOCIAL SECURITY ACT PROGRAMS; UNEMPLOYMENT COMPENSATION

1. Public assistance

H.R. 7765 delays the effective date of certain child day care regulations. The act provides that the standards for child day care services provided under title XX of the Social Security Act, or promulgated by the Department of Health and Human Services pursuant to title XX, would not be applicable to child day care services provided between July 1, 1980, and July 1, 1981, if such services meet applicable standards of State and local law. In addition, the Department of HHS shall assist each State in conducting a systematic assessment of current practices in title XX funded day care programs and provide a summary report of the assessments to the Congress by June 1, 1981.

2. Social security

Under previous law the maximum period social security benefits are payable prior to the month in which application for benefits is made is 12 months. Under the bill, the maximum period that benefits would be paid retroactively would be reduced to 6 months, except for application filed by disabled workers or benefits for disabled widows or widowers. Benefit application for disabled workers, their dependents and disabled widows or widowers will continue to be made retroactively for up to 12 months. The provision is effective on the first day of the first month beginning 60 days or more after enactment.

3. Unemployment compensation

(*A*) *Federal funding of unemployment benefits to CETA workers.*—Under previous law, the Comprehensive Employment and Training Act (CETA) requires that all persons employed in CETA public service jobs be provided the same unemployment benefits as other employees engaged in the same type of work. Any unemployment compensation benefits paid to former CETA workers is initially paid out of the State unemployment insurance trust fund. The act terminates the reimbursement of these revenues to the State from the Federal Unemployment Benefit Account, effective for services performed after the date of enactment.

(*B*) *Waiting period for unemployment compensation benefits.*—H.R. 7765 eliminates the Federal share (50 percent) of the cost of the first week of extended benefits in any State which does not have a "waiting week" for regular benefits, or which has a "waiting week" for which benefits are paid retroactively. This provision would be effective for extended benefits paid to individuals during eligibility periods beginning on or after Oct. 5, 1980. However, where State legislation is required to revise "waiting week" requirements, the provision is effective for extended benefits payable for

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

the period that begins after the end of the first regularly scheduled session of the State legislature ending more than 30 days after the date of enactment.

4. Denial of extended benefits to individuals who fail to meet certain requirements related to work

H.R. 7765 denies extended benefits to an individual during a period of unemployment for which, under State law, he or she was disqualified from receiving State benefits because of voluntarily leaving employment, discharge for misconduct, or refusal of suitable employment, even though the disqualification was subsequently lifted prior to reemployment and the person received State benefits. However, the person could receive extended benefits if the disqualification is lifted because he or she becomes employed and meets the work or earnings requirement specified in State law.

The bill denies extended benefits to any individual who fails to accept any work that is offered in writing or is listed with the State unemployment service, or fails to apply for any work to which he or she is referred by the State agency, if the work: is within the person's capabilities; pays wages equal to the highest of the Federal or any State or local minimum wage; pays a gross weekly wage that exceeds the person's average weekly unemployment compensation benefit plus any supplemental unemployment compensation payable to the individual; and is consistent with the State definition of "suitable" work with regard to provisions not specifically addressed in this section. States are required to refer extended benefits claimants to any work meeting these requirements. If the State, based on information provided by the individual, determines that the individual's prospects for obtaining work in his or her customary occupation within a reasonably short period are good, the determination of whether any work is "suitable work" would be made in accordance with State law. Extended benefits are denied to any individual for as long as he or she fails to engage in a systematic and sustained effort to obtain work and fails to provide tangible evidence to the State agency that he or she has engaged in such an effort. Any individual who is denied extended benefits because of the requirements described in this paragraph will continue to be ineligible to receive extended benefits until he or she has been employed for at least 4 weeks after the denial and has earned wages equal to four times his or her average weekly unemployment compensation payout. These provisions are effective for unemployment beginning after March 31, 1981.

5. Separate account in the Federal Unemployment Insurance Trust Fund for benefits paid to former Federal employees

The bill requires the establishment of a special account within the Unemployment Insurance Trust Fund from which States are to be reimbursed for the costs of unemployment benefits based on Federal employment. Each agency is required to reimburse that account from its appropriations for the costs attributable to its employees. The provision is effective for services performed by individuals after Dec. 31, 1980.

6. Certification of State laws

H.R. 7765 requires the Secretary of Labor, on Oct. 31 of each taxable year beginning with taxable year 1980, to withhold certification of State unemployment compensation programs (for purposes of providing the credit against the Federal unemployment tax on employees in the State) for any State which has failed to amend its laws to comply with the preceding provisions, or which has, with

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

respect to the 12-month period ending on such Oct. 31, failed to comply substantially with such provisions.

Pursuant to the passage of previous Federal unemployment compensation requirements, the Secretary of Labor has been required to certify, on Oct. 31 of each tax year, that a State has amended its laws to comply with current Federal unemployment compensation requirements. Failure of a State to receive from the Secretary such certification results in denial of the credit against Federal unemployment tax on employers in the State. This provision begins with the taxable year 1981.

TITLE XI. REVENUE MEASURES

Title XI is cited as the Revenue Adjustments Act of 1980.

1. MORTGAGE SUBSIDY BOND TAX ACT OF 1980

H.R. 7765 includes the Mortgage Subsidy Bond Tax Act of 1980 which is designed generally to direct the subsidy from the use of tax-exempt bonds for housing to those individuals who have the greatest need for the subsidy, to increase the efficiency of the subsidy, and to restrict the overall revenue loss from the use of tax-exempt bonds for housing.

A. Single-family owner-occupied residences

Except in the case of a qualified mortgage bond or a qualified veterans' mortgage bond, interest on any bond is not tax-exempt if a significant portion of the proceeds are to be used for mortgages (or other financing) of owner-occupied residences.

(*1*) *Qualified mortgage bonds*

(*a*) *Principal residence requirement.*—All mortgages must be for single family residences which can reasonably be expected to become the principal residences of the mortgagors. The residences must be located within the jurisdiction of the issuing authority. The bonds may be used to finance the mortgage of a building which contains up to four family units if certain conditions are met. (Individual units in a condominium or shares in a cooperative housing corporation are treated as single family residences under the bill.)

(*b*) *Three-year requirement.*—Each mortgagor must not have been a homeowner within the last 3 years. However, exceptions to the 3-year rule are provided for rehabilitation loans, for home improvement loans, and for mortgages on homes in targeted areas.

A loan qualifies as a rehabilitation loan if the residence is at least 20 years old at the time of the rehabilitation, 75 percent or more of the external walls of the residence are retained, and the rehabilitation costs are 25 percent or more of the mortgagor's basis in the residence (after the rehabilitation).

Home improvement loans are loans in an amount not in excess of $15,000 for certain alterations or repairs for existing single family residences.

(c) *Income limitations.*—Although there are no statutory income limitations for mortgagors, it is expected that state and local governments will use mortgage subsidy bonds primarily for persons of low or moderate income.

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

(*d*) *Targeted areas.*—Targeted areas are defined as follows:

(1) census tracts in which 70 percent or more of the families have incomes of not more than 80 percent of statewide median income, or

(2) areas of chronic economic distress as defined by states subject to the approval of the Secretaries of Treasury and Housing and Urban Development. Criteria used by Treasury and HUD to evaluate a proposed targeted area designation are: (1) the condition of the housing stock, including age and number of abandoned and substandard units, (2) the need of area residents for owner-financing, as indicated by a high percentage of families in poverty, low per capita income, high numbers of welfare recipients, and high unemployment rates, (3) the potential for use if tax-exempt mortgage bonds to improve conditions in the area, and (4) the existence of a housing assistance plan which provides a displacement program and a public improvements and services program (similar to that required by HUD under its Community Development Block Grant program).

Targeted areas are determined based on the most recent decennial census for which data are available and upon the designation of areas of chronic economic distress. With respect to any particular bond issue, that determination may be made 3 months prior to the date of issue.

(*e*) *Purchase price limitation.*—The purchase price of each residence must not exceed 90 percent of the average purchase price in the preceding year in the SMSA in which the mortgage is placed. In the case of targeted areas, the percentage could not exceed 110 percent of the average purchase price in the SMSA. Average purchase price means average purchase price of a new home, in the case of a purchase of a new home, and average purchase price of an existing home, in the case of the purchase of an existing home. In the case of home improvement loans, the purchase price limitation would not apply.

The bill adopts a special rule for determining the purchase price limitation in the case of mortgages on buildings (other than condominiums and cooperative housing corporations) that have more than one but less than 5 family units. In such a case, separate purchase price limitations are to be applied for one-family residences, two-family residences, three-family residences, and four-family residences.

(*f*) *New mortgage requirement.*—Except for construction period loans, bridge loans or similar temporary initial financing, and an existing mortgage in the case of a rehabilitation loan, none of the bond proceeds can be used to acquire or replace an existing mortgage.

(*g*) *Assumptions of mortgages.*—Individuals assuming a mortgage originally financed with tax-exempt bonds must meet the principal residence requirement, the 3-year requirement, and the purchase price limitation.

(*h*) *Market limitations.*—The total amount of housing bonds that can be issued in a State each year is limited to the greater of $200 million or 9 percent of the average of all single family mortgages originated in that State in the preceding 3 years. The limit is to be allocated among the various governmental units within the State that can issue mortgage subsidy bonds pursuant to a three-step rule. First, until the Governor or the legislature

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

makes a different allocation, half the State ceiling is allocated to all State agencies that have authority to issue mortgage subsidy bonds. The other half of the ceiling is allocated to localities that have authority to issue mortgage subsidy bonds first on a basis of mortgages originated in the smallest jurisdiction having authority to issue housing bonds. Under the second step, the Governor of the State is delegated the power to allocate the State ceiling among the governmental units having authority to issue mortgage subsidy bonds in any way he wishes. The third step allows a State legislature to enact a law providing for a different allocation.

(*i*) *Required targeted portion.*—If an issuing jurisdiction includes a targeted area, at least 20 percent of the lendable proceeds of a bond issue (but no more than 40 percent of the market share of the targeted areas) must be made available for 1 year for mortgage loans in the targeted areas in the issuing jurisdiction.

(*j*) *Arbitrage restrictions.*—The effective interest rate on mortgages to homeowners is limited to 1 percentage point above the yield to maturity to the purchasers of the bonds, calculated on the date of issuance. In addition, arbitrage is not permitted on reserves that exceed 150 percent of the annual debt service on the bonds. Finally, arbitrage earnings other than the 1 percentage point on home mortgages must be returned to the mortgagors.

H.R. 4968 (Public Law 96–596) modified the above arbitrage limitations. First, the issuer may elect to return net arbitrage earnings on all nonmortgage investments (other than certain arbitrage returned to the issuer) to the United States rather than to the mortgagors. Second, the Secretary of the Treasury can, by regulation or on a case-by-case basis, permit simplified accounting systems to meet the arbitrage limits. Third. the amendment permits the payment of a limited amount of net arbitrage earnings on nonmortgage investments to the issuer.)

(*k*) *Termination.*—The issuance of single family, owner-occupied housing bonds will be permitted under the above rules until Dec. 31, 1983.

(*l*) *Miscellaneous.*—All tax-exempt housing bonds issued after Dec. 31, 1981, must be in registered form. No advance refunding of mortgage subsidy bonds is permitted after date of enactment.

(*2*) *Qualified veterans' mortgage bonds*

(*a*) *Residences for veterans.*—Substantially all of the proceeds from the bonds must be used to provide residences for veterans.

(*b*) *New mortgage requirement.*—Except for construction period loans, bridge loans or similar temporary initial financing, and an existing mortgage where the residence is substantially rehabilitated, none of the proceeds of the bonds can be used to replace or acquire an existing mortgage.

(*c*) *General obligation requirement.*—Both the principal and interest of the bond must be secured by the general obligation of a State.

(*d*) *Miscellaneous.*—All qualified veterans' mortgage bonds issued after Dec. 31, 1981, must be in registered form. No advance refunding of these bonds will be permitted after the date of enactment.

(*3*) *Effective date and transitional rules*

The bill applies to bonds isued after Apr. 24, 1979, but provides a general transition rule under which tax-exempt housing bonds may be issued without complying with the requirement of a qualified mortgage bond or qualified veterans bond if substantially all

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

of the proceeds are committed to mortgagors by firm commitment letters before a date which is 1 year after the date of issue of the obligations. Ten additional exceptions to the Apr. 24, 1979 effective date are provided:

(*a*) *Official action.*—Tax exempt housing bonds may be issued without complying with the requirement of a qualified mortgage bond if, prior to Apr. 25, 1979, the governing body of the unit having authority to issue the bonds had taken official action which indicated an intent to issue such bonds. A qualifying official action would include an authorization to hire bond counsel, an authorization to hire bond underwriters, or an authorization to make a market analysis with respect to a specified bond issue. Such authorization must be a specific authorization relating to a specified bond issue.

In the case of a sized or tentatively sized bond issue, only the amount of bond the issuer reasonably intended to issue based on the documentation that existed before Apr. 25, 1979, will qualify under this rule.

In case of an unsized bond issue, only an amount of bonds (exclusive of issuance costs and a reasonably required reserve) equal to the amount of mortgages for which the lenders had given firm commitments to homebuyers within 9 months after the bonds are issued will qualify under this rule. Bond proceeds for which commitments were not made within 9 months from the issuance date of the bonds must be used to redeem bonds. The uncommitted proceeds must be used to redeem obligations within 15 months of the issuance date.

(*b*) *Exception for State housing finance agencies.*—The bill also provides a special exemption for State housing finance agencies which permits such an agency to issue up to $150 million of tax-exempt indebtedness even though it took no action prior to Apr. 25, 1979. However, the $150 million is reduced by any tax-exempt indebtedness issued under the official action rule for owner-occupied housing by any State housing finance agency within a State which provides owner financing from the proceeds of tax-exempt obligations. In addition, substantially all of the lendable proceeds from the bond issue must be committed by firm commitment letters to home buyers by Jan. 1, 1981.

(*c*) *Special rates.*—The bill contains five special rules which provide that the restrictions on owner-occupied housing do not apply to certain obligations. Each of these rules is subject to dollar limitations. Each of these rules requires that affidavits be filed by a majority of the members of the governing body of the governmental unit in order to qualify under the rule. In addition, substantially all of the lendable proceeds from each bond issue that qualifies under any of these special rules must be committed by firm commitment letters to homebuyers by Jan. 1, 1981.

(*d*) *Rehabilitation programs.*—Tax-exempt indebtedness may be issued without complying with the requirements of a qualified mortgage bond with certain limitations in the case of certain ongoing local governmental programs which provide rehabilitation loans. The maximum amount of tax-exempt indebtedness that can be issued under this rule is the lesser of $10 million or the aggregate amount of loans made under a qualified rehabilitation program from Jan. 1, 1977, until Apr. 24, 1979. This amount is reduced by any indebtedness issued under the official action rule. In addition, substantially all of the lendable proceeds of the indebtedness issued under this rule must be committed by firm commitment letters to home owners by Jan. 1, 1981.

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

(*e*) *$50 per capita exception for local governments.*—Tax-exempt housing bonds may be issued without complying with the requirements of a qualified mortgage bond: (1) if there is written evidence that, prior to Apr. 24, 1979, the governing body of the issuing local governmental unit had taken action indicating an intent to issue (or establish a program for issuing) owner-occupied housing bonds; (2) the local government unit had authority to issue such bonds by Oct. 30, 1979; and (3) the majority of the members of the governing body of the local governmental unit file affidavits that the governmental unit intended to issue tax-exempt housing bonds (or establish a program to issue tax-exempt housing bonds). The maximum amount that qualifies under this rule is $50 multiplied by the population in the local governmental unit reduced by the amount of any obligations for owner-occupied housing issued under the other transition rules.

(*f*) *Rollover rule.*—Tax-exempt indebtedness outstanding on Apr. 24, 1979, may be rolled-over where the maturity date of the tax-exempt housing bond is no longer than 2 years after the life of the initial mortgage on the properties.

(*g*) *Special rule for projects under development.*—Tax-exempt housing bonds for the financing of projects in the development stage may be issued where, prior to Apr. 25, 1979, (1) substantial expenditures had been made for detailed plans and specifications, and (2) tax-exempt construction financing had been issued with respect to the project or there exists written evidence that a governmental unit intended to issue tax-exempt bonds to finance the acquisition of the unit by homebuyers.

(*h*) *Rule for local governments whose home rule powers were modified on Apr. 26, 1979.*—The bill contains an additional rule which provides that the restrictions on owner-occupied housing do not apply to obligations issued by certain local governments whose home rule powers were modified on Apr. 26, 1979. This rule applies where prior to Apr. 25, 1979, the governing body of a local government had authorized a demographic or related study, but was waiting enactment of the legislation modifying its home rule power prior to issuing tax-exempt housing bonds. Under this rule, substantially all the lendable proceeds of a bond issue must be committed by firm commitment letters to home buyers by Jan. 1, 1982.

(*i*) The bill provides transitional authority to issue limited amounts of tax-exempt mortgage revenue bonds for seven specific projects in enumerated jurisdictions for specific purposes.

(*j*) The bill includes a provision under which obligations may be issued during 1981 and 1982 as part of the loans to lender program of the State of New York Mortgage Agency. Such obligations will be included in limitation provided in the bill on amounts issued by state housing finance agencies.

B. Multi-family rental housing

(*1*) *Applicable rules*

(*a*) *General rules.*—The present exception for tax-exempt industrial development bonds will be limited to obligations from which substantially all the proceeds are to be used for multifamily rental housing projects in which generally at least 20 percent of the units are to be occupied by individuals of low or moderate income, determined in a manner consistent with the leased housing program under sec. 8 of the United States Housing Act of 1937. In projects

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

located in a qualified census tract or in an area of chronic economic distress, at least 15 percent of the units are to be occupied by individuals of low or moderate income.

In the case of bonds issued before Jan. 1, 1984 (which do not come within the transitional rules), the 20-percent requirement and the 15-percent requirement in targeted areas need only be met for a period of 20 years.

(*b*) The small issue exemption for industrial development bonds is denied for obligations which are part of an issue a significant portion of the proceeds of which are used to provide residential real property for family units. Thus, the small issue exemption may not be used to circumvent the 20 percent or 15 percent rule.

(*c*) *Miscellaneous.*—All tax-exempt housing bonds issued after Dec. 31, 1981, must be in registered form.

(*2*) *Effective date and transitional rules*

The bill applies to bonds issued after Apr. 24, 1979, but provides a general transition rule under which rental housing bonds issued before Jan. 1, 1981, will be tax-exempt if commencement of construction of the projects begins before a date which is 1 year after the date of issue of the obligations. Three additional exceptions are provided:

(*a*) *Official action.*—Tax-exempt housing bonds may be issued without complying with the requirements of the bill if, prior to Apr. 25, 1979, the governing body of the unit having authority to issue the bonds had taken official action which indicated an intent to issue such bonds. A qualifying official action would include an authorization to hire bond counsel, an authorization to hire bond underwriters, or an authorization to make a market analysis with respect to a specified bond issue. Such authorization must be a specific authorization relating to a specified bond issue.

In the case of a sized or tentatively sized bond issue, only the amount of bonds the issuer generally intended to issue based on the documentation that existed before Apr. 25, 1979, will qualify under this rule.

(*b*) *Rollover rule.*—Tax-exempt indebtedness outstanding on Apr. 24, 1979, may be rolled-over where the maturity date of the tax-exempt housing bonds is no longer than 2 years after the life of the initial mortgages on the properties.

(*c*) *Special rule for projects under development.*—Tax-exempt housing bonds for financing of projects in the development stage may be issued if a plan specifying the number and location of rental units was approved on or before Apr. 24, 1979, by a governing body of a State or local government or a governing body of a State or local housing agency or a similar agency, and substantial expenditures for site improvement for the project had been incurred on or before such date.

As an alternative to this rule, tax-exempt indebtedness may be issued for projects if, prior to Apr. 25, 1979, a plan specifying the number and location of rental units was preliminarily approved by the Secretary of HUD pursuant to sec. 221(d)(4) or sec. 232 of the National Housing Act and fees for the processing of the project application and other expenditures had been incurred on or before Apr. 24, 1979.

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

2. ESTIMATED INCOME TAX PAYMENTS BY LARGE CORPORATIONS

H.R. 7765 requires large corporations to pay estimated taxes equal to at least 60 percent of their current year's tax liability, effective for taxable years beginning after Dec. 31, 1980.

Corporations subject to this new requirement are those corporations (including any predecessor corporations) which had taxable income of $1 million or more in any of the 3 taxable years immediately preceding the taxable year involved.

3. FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT OF 1980

Under previous law, capital gains realized by foreign investors, the sale of U.S. property are generally not subject to U.S. tax until the property is held in connection with a U.S. trade or business.

H.R. 7765 includes the provisions of the Foreign Investment in Real Property Tax Act of 1980 which subject foreign investors to U.S. tax on gains on the sale or other disposition of U.S. real property. Foreign investors also will be taxed on gains realized throughout the sale or exchange of an interest in a corporation, trust or partnership formed or availed of to hold U.S. real property interests. Reporting requirements are established to identify when taxable transactions have occurred. The bill contains no withholding provisions—neither the purchaser of the property nor any U.S. agent is required to withhold any tax from the seller or to take any other action to ensure that the foreign seller pays the tax due on the sale.

The provision is effective sales or other dispositions of U.S. real property interests occurring after June 18, 1980. However, to the extent that a provision conflicts with a U.S. treaty obligation, the provision will not take effect until 1985. No step-up in basis is allowed with respect to a disposition made to a related party in a nontaxed transaction after Dec. 31, 1979.

4. ROYALTY OWNER CREDIT AGAINST CRUDE OIL WINDFALL PROFIT TAX

Royalty owners are provided with a credit (or refund) of up to $1,000 against the windfall profit tax imposed on the removal of their royalty oil during calendar year 1980. The credit is available only to individuals, estates, and family farm corporations and not to other corporations or trusts. In the case of a family, the husband and wife and their minor children are treated as one taxpayer for purposes of the $1,000 limit on the credit. A qualified family farm corporation that is eligible for the credit is one which (1) was in existence on June 25, 1980, (2) all of the outstanding stock of which was held by members of the same family at all times between July 24, 1980, and Jan. 1, 1981, and (3) 80 percent of the assets of which was used for farming purposes.

In calculating the amount of income tax deduction for the windfall profit tax, net income for percentage depletion purposes, and oil-related income for the minimum tax on intangible drilling costs, a taxpayer must reduce the gross amount of windfall profit tax paid or withheld during the taxable years by the amount of the credit allowable against that tax. This reduction of the income tax deduction must be made regardless of whether the taxpayer actually claims the allowable credit.

5. INCLUSION IN WAGES OF SOCIAL SECURITY AND UNEMPLOYMENT TAXES PAID BY EMPLOYEES

Payment by an employer of an employee's liability for social security or State unemployment compensation taxes (without deductions from the remuneration of the employee) is specifically

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

exempted from wages for purposes of social security taxes (FICA), Federal unemployment taxes (FUTA), and social security benefits.

The bill provides that the payment by an employer of an employee's liability for social security taxes of State unemployment compensation taxes would be included in the definition of wages for purposes of FICA, FUTA, and social security benefits, except in the cases of payment for domestic services in the employer's home or for agricultural labor. The provision would be generally effective with respect to remuneration paid after Dec. 31, 1980. However, in the case of certain State or local coverage group employment under sec. 218 of the Social Security Act, the provision would apply to remuneration paid after Dec. 31, 1983. The later effective date would apply only to remuneration for services in positions of a kind for which all or a substantial portion of the amounts equivalent to employee social security taxes were paid (without deduction from the wages of the employee) under practices in effect on Oct. 1, 1980.

6. TELEPHONE EXCISE TAX

H.R. 7765 delays by 1 year the remaining scheduled reduction in the communication services (telephone, etc.) excise tax. Therefore, for 1980 and 1981, the tax will be 2 percent. For 1982, the tax will be 1 percent, and the tax will expire on Jan. 1, 1983.

7. INCREASED DUTIES ON IMPORTED ALCOHOL

Under previous law, imports of ethyl alcohol for nonbeverage purposes are dutiable at a most-favored-nation (MFN) rate of 3 percent ad valorem and a non-MEN rate of 20 percent ad valorum under the Tariff Schedules of the United States.

H.R. 7765 amends the tariff schedules to impose, in addition to the existing duty on MFN and non-MFN imports of ethyl alcohol for nonbeverage purposes, an additional duty on imports of ethyl alcohol to be used in or as a fuel. This additional duty is 10 cents per gallon in calendar year 1981, 20 cents per gallon in calendar year 1982, and 40 cents per gallon from Jan. 1, 1983 through Dec. 31, 1992.

REVENUE EFFECTS OF TITLE XI

The revenue effects of title XI are summarized in the two tables below. Table 1 shows the effects on budget receipts for fiscal years 1981 through 1985; table 2 depicts the effect on tax liabilities for calendar years 1980 through 1985.

The revenue gain from the provision requiring large corporations to be at least 60 percent current with estimated tax payments represents changes in timing of tax payments and does not increase their tax liability. All the other changes represent increases in tax liability.

H.R. 7765★—Continued

SUMMARY OF FINANCE PROVISIONS AS APPROVED BY BOTH HOUSES—Continued

TABLE 1.—ESTIMATED BUDGET EFFECTS OF THE REVENUE RECONCILIATION PROVISIONS OF H.R. 7765, AS APPROVED BY THE CONFERENCE, FISCAL YEARS 1981–85

[In millions of dollars]

Item	1981	1982	1983	1984	1985
A. Mortgage subsidy bonds	256	1,305	3,330	6,320	10,242
B. Cash management—estimated in payment	3,063	475	457	394	402
C. Foreign investment in U.S. real estate	42	92	102	111	123
D. Windfall tax royalty credit	−180				
E. Payroll taxes paid by employers	44	76	118	217	328
F. Telephone excise tax	358	570	193		
G. Alcohol import duty	12	15	9	3	
Total	3,595	2,533	4,209	7,045	11,095

TABLE 2.—ESTIMATED BUDGET EFFECTS OF THE REVENUE RECONCILIATION PROVISIONS OF H.R. 7765, AS APPROVED BY THE CONFERENCE, CALENDAR YEARS 1981–85

[In millions of dollars]

Item	1980	1981	1982	1983	1984	1985
A. Mortgage subsidy bonds		618	2,275	4,821	8,432	12,794
B. Cash management—estimated tax payments						
C. Foreign investment in U.S. real estate	42	92	102	111	123	135
D. Windfall tax royalty credit	−180					
E. Payroll taxes paid by employers		56	81	127	239	350
F. Telephone excise tax		358	570	193		
G. Alcohol import duty		16	15	7	2	
Total	−138	1,140	3,043	5,259	8,796	13,279

BILL SIGNED

Dec. 5, 1980.—Signed by the President.

(Public Law 96–499)

H.R. 7779★ **Sept. 10, 1980**

To amend the Internal Revenue Code of 1954 to authorize 3 additional judges to the Tax Court and to remove the age limitation on appointments to the Tax Court.

Sept. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

Sept. 25, 1980.—Reported favorably to the Senate, without amendment(S. Rept. 96–993).

Oct. 1, 1980.—Passed by the Senate.

Oct. 13, 1980.—Signed by the President.

(Public Law 96–439)

H.R. 7802

To amend the Tariff Schedules of the United States with respect to the rates of duty on ephedrine, racephedrine, and their salts.

Nov. 21, 1980.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, and Agriculture.

H.R. 7942★

To approve and implement the protocol to the trade agreement relating to customs valuation, and for other purposes.

Nov. 17, 1980.—Held at the desk in the Senate.

Nov. 17, 1980.—Passed by the Senate, without amendment, by voice vote (Congressional Record S14593).

Dec. 2, 1980.—Signed by the President.

(Public Law 96-490)

H.R. 7956★ **Sept. 10, 1980**

To make various changes in the tax laws.

SUMMARY OF HOUSE BILL

(a) Provides relief for abandoned spouses who are presently taxed on a portion of the income earned by the other spouse;

(b) provides that qualifying business startup or investigatory expenses may, at the election of the taxpayer, be amortized over a period of not less than 60 months;

(c) revises the provisions of current law allowing deductions for charitable contributions of easements and other partial interests in real estate contributed for conservation purposes;

(d) allows the investment tax credit for rehabilitated buildings which are leased to a tax-exempt organization or governmental unit;

(e) revises the rules for determining the source of income from the lease of certain vessels, aircraft, and spacecraft;

(f) provides that all income of a homeowners association (other than exempt function income) will be taxed at a rate of 30 percent;

(g) provides that, in determining whether a mutual or cooperative telephone or electric company meets the 85-percent member-income requirement for tax exemption (under Code sec. 501(c)(12)), any income from rental of poles (used in the cooperative's exempt activities) or from display listings in a directory is to be disregarded. The section also provides that income from the rental of such poles by mutual or cooperative telephone and electric companies is not subject to the tax on unrelated business taxable income;

(h) allows a refund or credit of taxes paid by a State police officer with respect to cash meal allowances which *were reported* in gross income in returns filed by the officer for calendar years 1974, 1975, and 1976.

(i) provides that the general rule for the disallowance of deductions for entertainment, amusement, or recreation expenses does not apply to expenses which are includible in the gross income of the recipient of the entertainment, amusement, or recreation as compensation for services or as a prize or award under Code section 74;

(j) expands the aggregation rules with respect to the treatment of certain service organizations and related organizations for purposes of satisfying requirements for qualified retirement plans, medical reimbursement plans, cafeteria plans, and simplified employee pensions;

DEPARTMENTAL REPORTS

Sept. 15, 1980.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Nov. 25, 1980.—Reported favorably to the Senate (**S. Rept. 96-1036**), amended as follows:

(1) postpones for one year (to taxable years beginning after 1980) the provisions relating to the treatment of certain community income for spouses living apart, (2) deletes the provisions relating to contributions of real property for conversion purposes (similar provisions are contained in H.R. 6975, as it passed the Senate), (3) deletes the provision relating to the investment tax credit for rehabilitated buildings leased to tax-exempt organizations or governmental units, (4) deletes the provision relating to prevention of abuse of certain employee benefit requirements, (5) makes the provision relating to the participation of a subsidiary corporation in a tax credit employee stock ownership plan effective as if that provision had been included in the Revenue Act of 1978 (rather than for taxable years beginning after December 31, 1980), (6) extends for three years (through 1981) the time for conforming governing instruments of charitable split-interest trusts, (7) adds a provision relating to the investment tax credit for maritime satellites (section 7 of H.R. 4746, as it passed the House), (8) adds a provision relating to the treatment of debt-financed real estate investments by qualified employees' trusts, and (9) adds a provision to repeal the withholding tax on pensions paid to nonresident aliens (previously reported by the committee as section 407 of H.R. 1212 and H.R. 2492).

SENATE ACTION

Dec. 13, 1980.—Passed by the Senate, by voice vote (Congressional Record S16517), after taking the following action on amendments thereto:

Adopted:

Committee amendments, by voice vote (Congressional Record S 16517);

Mathias UP amendment No. 1943, applying charitable lead provisions to wills executed before Dec. 31, 1978, by voice vote (Congressional Record S16517);

Proxmire UP amendment No. 1944, providing that provisions relating to acquisition indebtedness of qualified trusts shall not be considered a precedent for extension of such provision to other persons by voice vote (Congressional Record S16517);

H.R. 7956★—Continued

(k) permits a tax-qualified stock bonus plan to distribute cash to a participant entitled to a distribution, subject to the participant's right to demand that benefits be distributed in the form of employer stock;

(l) provides that the increase in the dollar limitation on annual additions with respect to a participant in a tax credit employee stock ownership plan or an employee stock ownership plan (provided certain requirements are met with respect to allocations under the plan) will be the lesser of (1) the usual dollar limitation on annual additions to a participant's account, or (2) the amount of employer securities (or cash used to acquire such securities) contributed to the plan;

(m) provides that the value of employer securities listed on a national exchange contributed to a tax credit employee stock ownership plan will be the average of the closing prices of such securities for the 20 consecutive trading days immediately preceding the date of contribution to the plan;

(n) provides that if a parent corporation owns 100 percent of a first-tier subsidiary and the first-tier subsidiary owns 50 percent of a second-tier subsidiary, the second-tier subsidiary is allowed to contribute employer securities of the parent corporation to its tax credit employee stock ownership plan. In addition, parent stock could be contributed by 80-percent owned lower-tier subsidiaries in this chain;

(o) provides that if employees are permitted to elect out of a tax credit employee stock ownership plan for the purpose of establishing IRAs, the tax credit employee stock ownership plan does not fail to meet the minimum coverage requirements of the Code if the plan benefits at least 50 percent of all employees (excluding employees who have not satisfied the minimum age and service requirements or who are otherwise permitted to be excluded), and if the total allocations under the tax credit employee stock ownership plan are equal to no more than two percent of the compensation of participating employees;

(p) provides that benefits under a cafeteria plan could include amounts which an employee covered by a profit-sharing or stock bonus plan with a qualified cash or deferred arrangement can elect to have the employer pay as a contribution to a trust under a profit-sharing or stock bonus plan;

(q) permits an executor to elect alternate valuation on a timely filed estate tax return or, if no estate tax return is timely filed, on the first estate tax return filed; and

(r) extends for two years, until December 31, 1980, the time to amend, or commence judicial proceedings to amend, instruments of both charitable lead trusts or charitable remainder trusts which were executed before December 31, 1977, in order to conform such instruments to the 1969 Act requirements for a charitble deduction to be allowed for income, gift, or estate tax purposes.

SENATE ACTION—Continued

Adopted—Continued

Sasser UP amendment No. 1945, striking the section allowing election to use the alternate valuation date on returns filed late, by voice vote (Congressional Record S16517);

Moynihan UP amendment No. 1946, providing for treatment of certain social security tax waiver exemptions, by voice vote (Congressional Record S16517); and

Moynihan UP amendment No. 1947, providing that certain artists and authors are to be treated as employees of the New Yorker magazine for purposes of certain employee benefit provisions of the Internal Revenue Code, by voice vote (Congressional Record S16517).

FURTHER HOUSE ACTION

Dec. 13, 1980.—House concurred in Senate amendments with amendments restoring the House approved sections relating to (a) investment credit for rehabilitated buildings leased to tax-exempt organizations, and (b) prevention of abuse of certain employee benefit requirements, by voice vote (Congressional Record (H12500).

FURTHER SENATE ACTION

Dec. 13, 1980.—Senate agreed to House amendments, by voice vote (Congressional Record S16623).

BILL SIGNED

Dec. 28, 1980.—Signed by the President.

(Public Law 96–605)

Title and Description	Action (All Congressional Record Page Numbers Refer to Daily Congressional Record)
H.R. 8146★ Sept. 18, 1980 To provide a program of Federal supplemental unemployment compensation. **AMENDMENTS** Oct. 16, 1980 No. 1 (2617) (Heinz) Provides that provisions which increase the Federal Unemployment tax in States which have outstanding loans will not apply if the State makes certain repayments.	Sept. 30. 1980.—Held at the desk in the Senate. Oct. 1, 1980.—Passed Senate.
H.R. 8406★ To amend title XVIII of the Social Security Act to provide for medicare coverage of pneumococcal vaccine and its administration.	Dec. 13, 1980.—Passed Senate, with amendments. Dec. 13, 1980.—House agreed to Senate amendments. **BILL SIGNED** Dec. 28, 1980.—Signed by the President. **(Public Law 96–611)**

INDEX, BY AUTHOR, OF BILLS, AMENDMENTS, AND RESOLUTIONS REFERRED TO COMMITTEE

ARMSTRONG, WILLIAM L., Colorado

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Hayakawa for himself and others.) To amend the Social Security Act to provide that any alien receiving benefits under certain needs related provisions of such act shall be a public charge, to provide for attribution of a sponsor's income and resources to an alien, and to provide a 3-year residency requirement for aliens who receive certain benefits	S. 816
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
To aid in the creation and expansion of American small business enterprise through enactment of tax reform and relief amendments to the Internal Revenue Code of 1954	S. 1127
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Boren for himself and others.) To amend title IV of the Social Security Act to provide for demonstration program of block grants to States in lieu of Federal matching for aid to families with dependent children	S. 1579
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Boschwitz for himself and others.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2828
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

(Introduced by Mr. Long for himself and others.) To amend title XI of the Social Secuirty Act with respect to nonprofit health care philanthropy	S. 2909
(Introduced by Mr. Armstrong for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes	S. 3203

AMENDMENTS

To provide individual income tax reductions for calendar years 1980–1984 of about 6 percent per year if: (1) total Federal outlays agreed to in the Second Concurrent Budget Resolution exceed 20.5 percent of the GNP for fiscal year 1981, 20 percent for fiscal year 1982, 19.5 percent for fiscal year 1983, and 19.0 percent for 1984; (2) Federal outlays do not exceed total revenues estimated in the budget resolution for fiscal year 1981; total Federal outlays as contained in the budget resolution do not exceed the amount of Federal outlays during the preceding fiscal year by the rate of inflation plus 1 percent	Amdt. 110 to H.R. 253
(Introduced by Mr. Dole for himself and others.) To provide that after fiscal year 1980, the statutory debt limit cannot be increased above the level in effect May 1, 1980 unless the Second Concurrent Budget Resolution provides for a balanced or surplus budget or more than two-thirds of the Members of the House and Senate present and voting approve a budget resolution providing for a budget deficit	Amdt. 111 to H.R. 2534
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
To delete the committee provision relating to exemption from social security tax on employer payment of employee share	Amdt. 1442 to H.R. 3236
(Introduced by Mr. Dole for himself and Mr. Armstrong.) Re: Adjustment of individual tax brackets to reflect inflation	Amdt. 695 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919

AMENDMENTS—Continued

Re: Indexing the basis of capital assets	Amdt. 810 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
To terminate the windfall profit tax if the President discontinues decontrol of crude oil prices or reimposes price controls on crude oil	UP amdt. 869 to H.R. 3919
Re: Continuation of decontrol plan	Amdts. 869–870 to H.R. 3919
Re: Decontrol study	Amdt. 891 to H.R. 3919
Re: Decontrol of oil prices	Amdt. 903 to H.R. 3919
To provide for indexing of income tax rates, personal exemptions, and the zero bracket amount	UP amdt. 1322 to S. Res.569

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S. J. Res. 150

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Baker for himself and Mr. Sasser.) To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late	S. 541
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes	S. 1290
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Randolph for himself and Mr. Baker.) To amend the Internal Revenue Code of 1954 to impose a manufacturers excise tax on the sale of light gauge steel drums	S. 3167

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 620 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers	S. 464
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock if those proceeds are reinvested in such stock, and for an incentive in basis for incentive stock held for certain period	S. 653
(Introduced by Mr. Schweiker for himself and others.) To amend titles XVIII and XIX of the Social Security Act to strengthen the capabilities of States and the Federal Government to detect medicaid fraud and abuse	S. 731
(Introduced by Mr. Hayakawa for himself and others.) To amend the Social Security Act to provide that any alien receiving benefits under certain needs related provisions of such act shall be a public charge, to provide for attribution of a sponsor's income and resources to an alien, and to provide a 3-year residency requirement for aliens who receive certain benefits	S. 816
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Bentsen for himself and others.) To suspend the duty on freight cars until the close of June 30, 1981	S. 1004
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits	S. 1068
To amend the Internal Revenue Code of 1954 with respect to the tax treatment of cooperative electric and telephone companies	S. 1069
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435

(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1571
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Tower for himself and others.) To impose quantitative restrictions on the importation of lamb meat	S. 1776
To amend the Internal Revenue Code of 1954 to provide that the executor may elect to disregard in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value	S. 2062
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Baucus for himself and others.) To provide that Federal matching for compensation and training of nursing home inspectors under the medicaid program shall be made permanent	S. 2133
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock	S. 2168
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2[illegible]9
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from taxation interest earned on obligations substantially all of the proceeds of which are used to provide financing for railroad rehabilitation	S. 2486
(Introduced by Mr. Baucus for himself and Mr. Durkin.) To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain industrial development bonds the proceeds of which are to be used to furnish railroad transportation	S. 2526
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Stewart for himself and Mr. Baucus.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock to an ESOP if those proceeds are reinvested in such stock, and for an increase in basis for incentive stock held for certain period	S. 2677
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens	S. 2775
(Introduced by Mr. Baucus for himself and others.) To discourage tax loss farming, and for other purposes	S. 2781
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of mutual or cooperative electric and telephone companies	S. 2818
To amend the Internal Revenue Code of 1954 to provide greater protection for the rights of taxpayers	S. 2825

(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the issuance of small business participating debentures	S. 2981
(Introduced by Mr. Danforth for himself and others.) To provide for demonstration projects whereby medicare patients receiving chemotherapy or radiation therapy may be housed and boarded in settings other than inpatient hospital facilities	S. 3019
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040
(Introduced by Mr. Moynihan for himself and others.) To amend sec. 6427(e) of the Internal Revenue Code of 1954	S. 3090
To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980	S. 3146
To amend the Internal Revenue Code of 1954 to subject pension trusts to the tax imposed by sec. 511 on unrelated business income for income related to the sale or rental of farmland and grazing land	S. 3224

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) To provide a 3,000 barrel per day exemption for independent oil production	Amdt. 336 to H.R. 3919
(Introduced by Mr. McGovern for himself and others.) Re: Reservation of windfall profit tax for certain uses	Amdts. 668–669 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Baucus for himself and Mr. Hart.) Re: Gas produced from tight sand formations	Amdts. 767, 880–883 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer	S. 201
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 264
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity	S. 591
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415 (d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Bayh for himself and others.) To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes	S. 1275
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
To amend the Internal Revenue Code of 1954 to make certain technical corrections with respect to the treatment of gasoline mixed with alcohol	S. 1520
To amend the Internal Revenue Code of 1954 to provide for the credit or refund of the tax on any gasoline which is used in the production of certain alcohol fuels	S. 1746
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Bayh for himself and Mr. Sasser.) To authorize the President to impose higher or additional rates of duty on the products of any foreign country that does not cooperate with the United States in its diplomatic or economic initiatives in furtherance of the United Nations General Assembly Resolution relating to the Soviet invasion of Afghanistan and to prohibit the procurement of goods from any such country for use by the government of the United States	S. 2507
(Introduced by Mr. Bayh for himself and others.) To authorize the President to impose higher or additional rates of duty on the products of any foreign country that does not cooperate with the United States in its diplomatic or economic initiatives to terminate actions by Iran with respect to United States diplomatic personnel and to prohibit the procurement of goods from any such country for use by the government of the United States	S. 2555
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581

(Introduced by Mr. Church for himself and Mr. Bayh.) To amend the Internal Revenue Code of 1954 to provide for repayment of the oil import fee in the case of certain uses of gasoline	S. 2586
To prohibit the importation into the United States of motor vehicles, and of parts of motor vehicles, that are products of the Union of Soviet Socialist Republics	S. 2753
To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments	S. 2772
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
To prohibit the imports of canned beef from Argentina	S. 3038
(Introduced by Mr. Heinz for himself and others.) To amend the Internal Revenue Code of 1954 to permit the current expensing of amounts paid or incurred in connection with the construction or erection of pollution controls facilities	S. 3042

AMENDMENTS

(Introduced by Mr. Bayh for himself and others.) To grant the Secretary of the Treasury the authority to waive unnecessary regulations and simplify others which govern the procedures for operating a still to provide gasohol	Amdt. 440 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) To establish a procedure to grant a refund or tax credit on excise taxes paid by gasohol marketers and retailers on gasoline	Amdt. 441 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) To permanently exempt gasoline used to produce gasohol from the 4 cents Federal excise tax on gasoline	Amdt. 442 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
To eliminate the 5-month waiting period in the case of any disabled individual where death is expected within the next 12 months	Amdt. 740 to H.R. 3236
To eliminate the 5-month waiting period in the case of any disabled individual where death is expected within the next 12 months	Amdt. 749 to H.R. 3263
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Chafee for himself and Mr. Bayh.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports on petroleum or petroleum products	S.J. Res. 160
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

BELLMON, HENRY, Oklahoma

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Bellmon for himself and others.) To permit State and local governments to collect State and local taxes on alcoholic beverages and tobacco products sold or consumed on military and other Federal reservations	S. 715
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Bellmon for himself and Mr. Huddleston.) To provide a permanent extension for the exclusion from gross income of certain amounts received under certain education programs for members of the uniformed services	S. 1166
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes	S. 1290
(Introduced by Mr. Boren for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code	S. 1549
To amend the Internal Revenue Code of 1954 to provide for the withholding of tax on dividends and investment	S. 1565
(Introduced by Mr. Schweiker for himself and others.) To amend the Public Health Service Act and the Internal Revenue Code of 1954 to provide for comprehensive health care reform, and for other purposes	S. 1590
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Simpson for himself and others.) To deny eligibility for unemployment compensation benefits to certain members of the Armed Forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations	S. 2084
To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax	S. 2201
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
To amend the Internal Revenue Code of 1954 with respect to the exemption from Federal income tax of interest paid on certain family farm homestead bonds	S. 2826
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983
To provide that royalties received by the United States from the production of oil, gas, coal, and minerals on Federal lands shall be used to reduce the public debt	S. 3236

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534

AMENDMENTS—Continued

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
To strike the fiscal year 1979 authorization for the "standby" antirecession fiscal assistance program and the targeted fiscal assistance program	UP amdt. No. 507 to S. 566
To strike "Subtitle B Targeted Fiscal Assistance"	UP amdt. No. 508 to S. 566
To raise the general unemployment trigger for local jurisdictions from 6 to 7 percent	UP amdt. No. 509 to S. 566
(Introduced by Mr. Bentsen for himself and others.) To provide a 3,000 barrel per day exemption for independent oil production	Amdt. 336 to H.R. 3919
(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
To revise the ceiling for Federal foster care funding for the various States	Amdt. 558 to H.R. 3434
To establish a $2.9 billion ceiling for social services grants to the States	UP amdt. 668 to H.R. 3434
To consolidate the social services block grant program with the social services personnel training program, and consolidating the foster care, child welfare services, and adoption assistance programs	UP amdt. 670 to H.R. 3434
Re: Alcohol fuels	Amdt. 691 to H.R. 3919
Re: Tax credit for increased production	Amdt. 692 to H.R. 3919
Re: Withholding of income tax at source on interest and dividends	Amdt. 693 to H.R. 3919
Re: Special farm valuation	Amdt. 710 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
To limit total family benefits to the lesser of 80 percent of average indexed monthly earnings or 130 percent of the worker's benefit	Amdt. 741 to H.R. 3236
To terminate committee provision relating to Federal-State relationship in the disability determination process	Amdt. 742 to H.R. 3236
To provide that new evidence of disability may be submitted only up to the point of State agency decision	Amdt. 743 to H.R. 3236
To require that workers under age 55 be found disabled only if their inability to work could be determined entirely on the basis of the severity of their medical condition. Consideration of vocational factors (age, education, work experience) would be permitted only for workers age 55 or over	Amdt. 744 to H.R. 3236
(Introduced by Mr. Heinz for himself and others.) Re: Alcohol fuel	Amdt. 763 to H.R. 3919
Re: Special farm valuation for estate tax purposes	Amdt. 801 to H.R. 3919
To restrict coverage for suppliers	Amdt. 1584 to H.R. 1543
To eliminate retroactive eligibility provided in sec. 101, "Special Treatment of Certain Certifications and Petitions"	Amdt. 1585 to H.R. 1543
To provide that trade readjustment allowances not be paid until unemployment insurance has been exhausted, and that the amount of such allowance be the same as unemployment insurance amounts	Amdt. 1586 to H.R. 1543

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to help increase productivity and reduce inflation by providing larger tax deductions for depreciation	S. 231
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Bentsen for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to terminate the State government share of funds allocated to the States beginning with fiscal year 1980	S. 263
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
To amend the Internal Revenue Code of 1954 to permit an individual covered by a private retirement plan to establish a separate individual account or deduct a separate contribution to the plan	S. 557
(Introduced by Mr. Bentsen for himself and others.) To restore the deductibility of expenses for attending certain conventions in Mexico and Canada	S. 589
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity	S. 591
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad	S. 873
(Introduced by Mr. Wallop for himself and others.) To amend paragraph 5 of sec. 613A(c) of the Internal Revenue Code of 1954	S. 882
To amend the aggregate rules of sec. 402 of the Internal Revenue Code of 1954 to permit a taxpayer to roll over a complete distribution from a money purchase pension plan even if there is no such distribution from another pension plan of the same employer in which the taxpayer is a participant	S. 989
(Introduced by Mr. Bentsen for himself and Mr. Cochran.) To amend the Internal Revenue Code of 1954 with respect to interest payments on nonpayments of tax	S. 999
(Introduced by Mr. Bentsen for himself and Mr. Danforth.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of certain items relating to export activities of American firms	S. 1003
(Introduced by Mr. Bentsen for himself and for others.) To suspend the duty on freight cars until the close of June 30, 1981	S. 1004
(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any country which is a member of the Organization of Petroleum Exporting Countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest and the Congress does not disapprove the designation	S. 1067
To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to simplify compliance with Federal employee benefit plan requirements	S. 1089
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091

(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of educational filmstrips	S. 1102
To amend the Tariff Schedules of the United States with respect to certain civil aircraft	S. 1103
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including comprehensive outpatient rehabilitation services among the benefits of the medicare program	S. 1185
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced for Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide that research and experimental expenditures in connection with a patent may be amortized for any period of not less than 60 months	S. 1254
(Introduced for Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide that net operating losses incurred by a corporation during its first 3 taxable years may be carried over to the next 10 taxable years	S. 1255
(Introduced for Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures	S. 1256
(Introduced for Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide incentives for research and development by providing an increase investment credit or the allowance of rapid amortization, and for other purposes	S. 1257
To amend the Internal Revenue Code of 1954 with respect to punitive damages received by private litigants in antitrust actions	S. 1292
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Bentsen for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the the creation and growth of new and innovative firms	S. 1475
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
To amend the Internal Revenue Code of 1954 to exempt holdings on independent local newspapers from taxes on excess business holdings of private foundations	S. 1614
(Introduced by Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition	S. 1659
(Introduced by Mr. Tower for himself and others.) To impose quantitative restrictions on the importation of lamb meat	S. 1776
To amend sec. 4941(d)(2) of the Internal Revenue Code of 1954 with respect to private foundations	S. 1820
To amend the Internal Revenue Code of 1954, and for other purposes	S. 1861
To amend the Internal Revenue Code of 1954 to extend in certain cases the 6-month deadline for exempting exports from the manufacturers excise tax	S. 1982
To prevent the abuse of certain pension plan provisions of the Internal Revenue Code of 1954 through the use of separate corporations or other organizations	S. 2128
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Bentsen for himself and Mr. Tsongas.) To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for U.S. exports	S. 2418

(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 2512
(Introduced by Mr. Bentsen for himself and Mr. Johnston.) To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profits tax on the first 1,000 barrels of daily production	S. 2533
(Introduced by Mr. Bentsen for himself and others.) To encourage exports and the expansion of export trade services by providing special provisions on taxation of export trading companies	S. 2757
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens	S. 2775
(Introduced by Mr. Roth for himself and others.) To establish a national policy on export-related taxes	S. 2779
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to promote capital investment small business, and for other purposes	S. 2998
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040
"Tax Reduction Act of 1980"	S. 3047
To amend the Internal Revenue Code of 1954 to encourage the revitalization or urban areas around the Nation	S. 3095
To amend the Internal Revenue Code of 1954 to repeal the 30-percent withholding tax on interest received by foreigners on certain portfolio investments	S. 3213

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
(Introduced by Mr. Bentsen for himself and others.) To provide a 3,000 barrel per day exemption for independent oil production	Amdt. 336 to H.R. 3919
(Introduced by Mr. Bentsen for himself and Mr. Percy.) Re: Tax exemption for interest earned on savings accounts	Amdt. 588 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
Re: Independent stripper oil production	Amdts. 652–653 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
Re: Conforming regulations and rulings	Amdts. 792–793 to H.R. 3919
Re: Severance taxes	Amdts. 909–927 to H.R. 3919
Re: State severance tax	Amdt. 1032 to H.R. 3919
Re: Economic interests held by a State	Amdts. 1033–1035 to H.R. 3919
Re: Tax exemption for interest earned on savings accounts	Amdt. 1444 to H.R. 3919

AMENDMENTS—Continued

	Amdts.
Re: Exemption for interests held by State or local governments	**1449–1461 to H.R. 3919**
Re: Flexibility in application of standards to rural hospitals	**UP amdt. 1003 to H.R. 4612**
To extend until July 1 (2 months) the date on which the Pension Benefit Guaranty Corporation must pay benefits under terminated multiemployer plans	**UP amdt. 1051 to H.R. 7140**
Relating to the employees of South Bend Lathe and their loss of pension benefits	UP amdt. 1465 to H.R. 3904

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) with respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profits tax	Amdts. 621 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) Re: Incremental tertiary oil	Amdt. 752 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

BOREN, DAVID L., Oklahoma

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Bumpers for himself and others.) To amend the Internal Revenue Code of 1954 to equalize the tax treatment of domestic and foreign investors	S. 192
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Wallop for himself and others.) To amend para. 5 of sec. 613A(c) of the Internal Revenue Code of 1954	S. 882
(Introduced by Mr. Mathias for himself and Mr. Boren.) To provide that annuity contracts purchased by the Uniformed Services University of the Health Sciences shall be entitled to the benefits of sec. 403(b) of the Internal Revenue Code of 1954	S. 945
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415 (d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the retirement-replacement-betterment method of accounting for property used by a common carrier (including a railroad switching company or a terminal company) is an acceptable method for determining depreciation allowances for income tax purposes	S. 1467
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 1488
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Boren for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code	S. 1549

(Introduced by Mr. Boren for himself and others.) To amend title IV of the Social Security Act to provide for demonstration program of block grants to States in lieu of Federal matching for aid to families with dependent children	S. 1579
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a $250 exclusion from gross income of interest and dividends received by an individual	S. 1846
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers, and for other purposes	S. 1968
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Simpson for himself and others.) To deny eligibility for unemployment compensation benefits to certain members of the Armed Forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations	S. 2084
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock	S. 2168
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that of married individuals filing a joint return	S. 2226
To amend the Internal Revenue Code of 1954 with respect to the treatment of gain on the sale or exchange of foreign investment company stock	S. 2367
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Intorduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes	S. 2560
To amend the Internal Revenue Code of 1954 to provide for the exclusion from income of interest on certain savings	S. 2646
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced for Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide a nonrefundable tax credit for investment in qualified industrial energy efficiency and fuel conversion projects	S. 3006

(Introduced by Mr. Moynihan for himself and others.) To amend sec. 6427(e) of the Internal Revenue Code of 1954	S. 3090
(Introduced by Mr. Armstrong for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members and for other purposes	S. 3203

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) To provide a 3,000 barrel per day exemption for independent oil production	Amdt. 336 to H.R. 3919
(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
Re: Stripper oil exemption	Amdt. 698 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
To clarify the definition of qualified fuels for the $3 production credit for synfuels from coal	UP amdt. 867 to H.R. 3919
To reduce from 60 percent to 50 percent the amount of tax imposed on the windfall profit from any barrel of taxable crude oil	UP amdt. 828 to H.R. 3919
To provide an exemption from the tax for all stripper oil	UP amdt. 841 to H.R. 3919
To add the language of the House bill	UP amdt. 1007 **to H.R. 4612**
To exempt certain small businesses from the Occupational Safety and Health Act	UP amdt. 1463 to H.R. 3904
To include provisions relating to the unemployment compensation program	UP amdt. 1468 to H.R. 3904
To include provisions relating to a cap on increases in the FUTA tax in certain States, and provisions reducing spending in the unemployment compensation program	Amdt. 2291 to H.R. 4007

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S. J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Helms for himself and Mr. Boren.) Regarding the economic policy of the United States	S. Con. Res. 87
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

BOSCHWITZ, RUDY, Minnesota

(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Boschwitz for himself and Mr. Chafee.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
Re: Exclusion of certain reimbursed commuting costs from gross income	Amdts. 1044–1045 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Exemption of newly discovered oil	Amdts. 1590–1591 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Church for himself and others.) To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes	S. 90
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes	S. 825
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits	S. 1068
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1100
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes	S. 1290
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Javits for himself and others.) To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent	S. 2841
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes	S. 2906
To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982	S. 2920
To provide an electric car tax credit	S. 3134

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
Re: Rate of tax on tier 2 oil	Amdt. 713 to H.R. 3919
Re: Tax rate on tiers 1 and 2; independent stripper oil production	Amdt. 728 to H.R. 3919
Re: Cogeneration equipment	Amdt. 832 to H.R. 3919
Re: Automobile fuel efficiency credit	Amdt. 833 to H.R. 3919
(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	Amdts. 618–619 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Phaseout of windfall profit tax	Amdts. 649–650 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) Re: Incentives for international exploration of oil	Amdt. 680 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Percentage depletion	Amdt. 700 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 777 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 834–836 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 892–895 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTION

(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Bumpers for himself and others.) To amend the Internal Revenue Code of 1954 to equalize the tax treatment of domestic and foreign investors	S. 192
To extend through Oct. 1, 1979, provisions which expired on Oct. 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital	S. 195
(Introduced by Mr. Bumpers for himself and others.) Taxpayers' Bill of Rights Act	S. 326
(Introduced by Mr. Bumpers for himself and others.) To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1100
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability-benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease.	S. 1203
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Durenberger for himself and Mr. Bumpers.) To amend title II of the Social Security Act as to modify the criteria respecting certain self-employment income for purposes of the social security retirement test	S. 2034
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Church for himself and Mr. Bumpers.) To amend title II of the Social Security Act to prevent payment, in certain cases of disability insurance benefits for a physical or mental condition arising from an individual's commission of a crime or the individual's incarceration in a penal institution, to exclude from the definition of "full time student" any individual incarcerated in a penal institution following a felony conviction, and to deem convicted felons to have refused rehabilitation services under certain circumstances	S. 2877
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881

AMENDMENTS

(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profits tax	Amdts. 621 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 777 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 834–836 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
To require the President to give notice of his intent when making any adjustment under the Emergency Petroleum Allocation Act which has the effect of significantly slowing the rate at which price controls on crude oil are being phased out	UP amdt. 870 to H.R. 3919
Re: Conversion of automobile to use alcohol fuel	Amdt. 1038 to H.R. 3919
(Introduced by Mr. Bumpers for himself and others.) Re: Quarterly report for petroleum product importers	Amdt. 1039 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid	S. 220
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes	S. 235
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Stafford for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes	S. 458
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Domenici for himself and Mr. Burdick.) To amend the Social Security Act to provide reimbursement to States at a level of 90 percent for the administrative costs they occur in implementing the Indian Health Care Improvement Act	S. 1541
(Introduced by Mr. Burdick for himself and Mr. Schmitt.) To amend the Social Security Act with respect to payments under medicare and medicaid to hospital providers of long-term care services (swing beds)	S. 2468
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Metzenbaum for himself and others.) To amend the Railroad Retirement Act of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses	S. 2979

AMENDMENTS

(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
To amend the Internal Revenue Code of 1954 with respect to interest on certain governmental obligations the proceeds of which are to be used to provide solid waste disposal facilities	S. 1514
(Introduced by Mr. Simpson for himself and others.) To deny eligibility for unemployment compensation benefits to certain members of the Armed Forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations	S. 2084
To provide for a special application of sec. 1034(c) of the Internal Revenue Code of 1954	S. 2180
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes	S. 2967
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to promote capital investment in small business, and for other purposes	S. 2998
To amend the Internal Revenue Code of 1954 to provide for the annual imposition and payment of the gift tax	S. 3080

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Randolph for himself and Mr. Byrd, of Virginia.) To change the definition of low- and moderate-income families	Amdt. 1909 to S. 2064

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67

(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
Re: Tax rate on tiers 1 and 2; independent stripper oil production	Amdt. 729 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 777 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 834–836 to H.R. 3919
To provide a graduated tax on certain oils	UP amdt. 877 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
To amend the Internal Revenue Code of 1954 to provide a reduction in the taxes imposed by the transportation of persons and property by air	S. 412
(Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law	S. 485
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
Airport and Airway Revenue Act of 1979	S. 1582
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Cannon for himself and others.) To provide for the modification of airport and airway user taxes, and for other purposes	S. 1649
(Introduced by Mr. Cannon for himself and Mr. Goldwater.) To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations	S. 1745
(Introduced by Mr. Williams for himself and others.) To repeal sec. 3402(q) of the Internal Revenue Code of 1954 which requires, for income tax purposes, amounts to be withheld from certain gambling winnings	S. 2032
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722

AMENDMENTS

(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 781 to H.R. 3236
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing amount	S. 98
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for depreciation allowed with respect to certain small business property	S. 545
(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that States may include coverage under medicaid for individuals who perform substantial gainful activity despite a severe medical disability	S. 603
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in original issue stock of small- and medium-sized corporations	S. 655
(Introduced by Mr. Chafee (for Mr. Pell) and himself.) To amend the Rhode Island Indian Claims Settlement Act to provide an exemption from taxes with respect to the settlement lands and amounts received by the State Corporation, and to provide a deferral of capital gains with respect to the sale of settlement lands	S. 687
(Introduced by Mr. Danforth for himself and others.) To increase the tax of cigarettes	S. 801
To amend the Internal Revenue Code of 1954 to provide an election to depreciate property eligible for the investment credit of 5 years, to allow the amortization of pollution control equipment over 2 years, and for other purposes	S. 935
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits	S. 1068
(Introduced by Mr. Cochran for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the mileage rate used to determine the amount of allowable as a deduction for the business use of automobiles shall be the same as the rate used to reimburse Federal employees	S. 1085
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
To amend the Internal Revenue Code of 1954 to provide a more graduated tax rate for corporations	S. 1283
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products	S. 1664
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
To impose a windfall profit tax on domestic crude oil	S. 1731
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
To amend title XVI of the Social Security Act to increase the amount of the supplemental security income benefit payable to individuals in certain institutions	S. 1933
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Baucus for himself and others.) To provide that Federal matching for compensation and training of nursing home inspectors under the medicaid program shall be made permanent	S. 2133

(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that of married individuals filing a joint return	S. 2226
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction for business gifts awarded to employees by reason of length of service or for safety achievement	S. 2505
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens	S. 2775
(Introduced by Mr. Roth for himself and others.) To establish a national policy on export-related taxes	S. 2779
(Introduced by Mr. Boschwitz for himself and Mr. Chafee.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
To provide for permanent tax rate reductions for individuals, reduction of the "marriage penalty" tax incentives for new plant and equipment, small business tax relief, and export tax incentives beginning in 1981	S. 2940
To amend the Federal Unemployment Tax Act to provide for a cap on the increase in the Federal unemployment tax in the case of States meeting certain requirements	S. 2997
To amend the Trade Act of 1974 to improve the operation of the generalized system of preferences	S. 3165
To postpone the designation of certain recently subdivided articles under the Tariff Schedules of the United States as eligible articles under the generalized system of preferences established by the Trade Act of 1974 until the International Trade Commission has conducted a study of potential market disruption	S. 3166

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
To impose a 75-percent windfall profit tax on lower tier, upper tier and Alaskan oil but excludes newly discovered oil and incremental tertiary oil. The tax phases out by Jan. 1, 1990	Amdt. 406 to H.R. 3919
(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	Amdts. 618–619 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State or local governments	Amdt. 707 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
Re: Severance taxes	Amdt. 800 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State or local governments	Amdt. 816 to H.R. 3919
To amend the Federal Unemployment Tax Act with respect to the pension offset provision	UP amdt. 1467 to H.R. 3904

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Relating to withholding tax of certain interest and dividends	S. Res. 411
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Chafee for himself and Mr. Bayh.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports on petroleum or petroleum products	S.J. Res. 160

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	S. Con. Res. 108
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
To extend through Oct. 1, 1979, provisions which expired on October 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital	S. 195
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Schweiker for himself and Mr. Chiles.) To amend title XI of the Social Security Act to provide that a Professional Standards Review Organization shall not be considered to be an agency of the Federal Government	S. 526
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation	S. 753
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Chiles for himself and others.) To amend title XI of the Social Security Act to authorize civil monetary penalties for certain fraudulent activities in the medicare and medicaid programs, and for other purposes	S. 1662
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committee shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) Re: Disclosure of tax information to law enforcement agencies	Amdt. 734 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 898 to S. 1132
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 899 to H.R. 1543
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 900 to H.R. 2727

To amend the Internal Revenue Code of 1954 with respect to .22 caliber ammunition recordkeeping requirements	S. 24
(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Church for himself and others.) To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes	S. 90
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes	S. 235
(Introduced by Mr. Church for himself and others.) To provide that time spent by American civilians in enemy prisoner-of-war camps and similar places shall be creditable (as though it were military service) toward pensions, annuities, or similar benefits under various Federal retirement programs	S. 254
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Bentsen for himself and others.) To restore the deductibility of expenses for attending certain conventions in Mexico and Canada	S. 589
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation	S. 753
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad	S. 873
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1580
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Church for himself and Mr. Bayh). To amend the Internal Revenue Code of 1954 to provide for repayment of the oil import fee in the case of certain uses of gasoline	S. 2586
(Introduced by Mr. Church for himself and Mr. Bumpers.) To amend title II of the Social Security Act to prevent payment, in certain cases of disability insurance benefits for a physical or mental condition arising from an individual's commission of a crime or the individual's incarceration in a penal institution, to exclude from the definition of "full time student" any individual incarcerated in a penal institution following a felony conviction, and to deem convicted felons to have refused rehabilitation services under certain circumstances	S. 2877
To amend title XVI of the Social Security Act to clarify the definition of a public institution	S. 2901
(Introduced by Mr. Metzenbaum for himself and others.) To amend the Railroad Retirement Act of 1974 and the Internal Revenue Code of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses	S. 2979

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Bayh for himself and others.) To grant the Secretary of the Treasury the authority to waive unnecessary regulations and simplify others which govern the procedures for operating a still to provide gasohol	Amdt. 440 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) To established a procedure to grant a refund or tax credit on excise taxes paid by gasohol marketers and retailers on gasoline	Amdt. 441 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S. J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Pressler for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 32
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to individuals	S. 33
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans	S. 75
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Dole for himself and others.) To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes	S. 441
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Dole for himself and others.) To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate	S. 508
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a certified nurse-midwife under the medicare and medicaid programs	S. 656
To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000	S. 842
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources	S. 890
(Introduced by Mr. Bentsen for himself and Mr. Cochran.) To amend the Internal Revenue Code of 1954 with respect to interest payments on nonpayments of tax	S. 999
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the waiver of the payment of interest on income taxes not paid as a result of a disaster, within the time prescribed for payment	S. 1034
(Introduced by Mr. Cochran for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the mileage rate used to determine the amount allowable as a deduction for the business use of automobiles shall be the same as the rate used to reimburse Federal employees	S. 1085
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
To correct any anomaly in the rate of duty applicable to articles of apparel in which feathers or downs are used as filling and to extend until June 30, 1984, the duty provisions applicable to crude feathers and downs	S. 1258

(Introduced by Mr. Cochran for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1372
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the retirement-replacement-betterment method of accounting for property used by a common carrier (including a railroad switching company or a terminal company) is an acceptable method for determining depreciation allowances for income tax purposes	S. 1467
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 1488
To amend the Internal Revenue Code of 1954 to provide that the amount of a deduction in the case of a disaster loss shall be increased by an amount computed with regard to the replacement cost of property lost in a disaster	S. 1505
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Hatch for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000	S. 1683
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revennue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
(Introduced by Mr. Packwood for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health to those in need, and for other purposes	S. 1977
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, and for other purposes	S. 1984
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the investment credit may be claimed against the alternative minimum tax to the extent that it is attributable to the active conduct of a trade or business	S. 2916
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938

To amend the Internal Revenue Code of 1954 to allow estates required to file estate tax returns before July 13, 1978, to elect the valuation of certain farm, and so forth, real property under sec. 2032A of such code within ninety days after final regulations are adopted under such section ------ S. 2946

(Introduced by Mr. Williams for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property ------------- S. 2969

(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains ---------- S. 2985

AMENDMENTS

(Introduced by Mr. McClure for himself and Mr. Cochran.) Re: Excess petroleum profits tax ---- Amdt. 588 to H.R. 3919

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts ------------------------------------ Amdt. 643 to H.R. 3919

(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production --------- Amdt. 659 to H.R. 3919

(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels ------ Amdt. 706 to H.R. 3919

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts --------------------------- Amdts. 735 and 791 to H.R. 3919

(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts ------------------------------------- Amdt. 738 to H.R. 3919

(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels ------ Amdt. 837 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products ------- S. J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments ------------------------ S. Con. Res. 92

COHEN, WILLIAM S., Maine

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Cohen for himself and others.) To amend title XVIII of the Social Security Act to provide for reciprocal agreements for services covered outside the United States	S. 681
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
To amend title XVIII of the Social Security Act to update the life safety requirements applicable to nursing homes under such title and under title XIX of such act	S. 1267
To amend title XVIII of the Social Security Act to eliminate discrimination with regard to coverage for treatment of mental illness under medicare and to include community mental health centers among the entities which may be qualified providers of service for medicare purposes	S. 1289
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
To amend title XVIII of the Social Security Act to update the life safety requirements applicable to nursing homes under such title and under title XIX of such act	S. 1387
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Durenberger for himself and Mr. Cohen.) To amend the Internal Revenue Code of 1954 and the Social Security Act to encourage competition in the health insurance industry, to encourage the provision of catastrophic health insurance by employers and for other purposes	S. 1485
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 1562
(Introduced by Mr. Schweiker for himself and others.) To amend the Public Health Service Act and the Internal Revenue Code of 1954 to provide for comprehensive health care reform, and for other purposes	S. 1590
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $50,000	S. 1694
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405

(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based non-institutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 766 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Woodburning furances	Amdts. 839–840 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 841 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	S. Con. Res. 108
Relating to tax credits for wood-burning heating systems	S. Con. Res. 115
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes -------- S. 100

To extend through Oct. 1, 1979, provisions which expired on October 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital ---------------- S. 195

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States ------------------------ S. 208

(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions ------------------------------------ S. 219

(Introduced by Mr. Bentsen for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to terminate the State government share of funds allocated to the States beginning with fiscal year 1980 ------------------------- S. 263

(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity ------------ S. 591

To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of needy dependent children, to establish a program of Federal support to encourage adoptions of children with special needs, and for other purposes ------------------------------------ S. 966

(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support ------------------------ S. 1070

(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan -- S. 1090

(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan ---------- S. 1091

(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections ------------------------- S. 1092

(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury. --------------------------------------- S. 1153

(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women ----------------------------------- S. 1211

(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations ----------- ------------ S. 1384

(Introduced by Mr. Cranston for himself and Mr. Simpson.) To amend the Internal Revenue Code of 1954 to allow certain individuals who are participants in employer pension plans a deduction for their contributions to such plans or for their contributions to such plans or for their contributions to individual retirement savings plans ----- S. 1428

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities ------------------------ S. 1435

(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations ----------- S. 1530

(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act -------- S. 1598

(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services ------- S. 1703

(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls -- S. 1720

(Introduced by Mr. Ribicoff for himself and Mr. Cranston.) To establish a national program of protection against medical expenses for all Americans - S. 1812

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account of rate of inflation	S. 1825
To amend the Tariff Act of 1930 to continue the present duty-free status of repair parts, materials, and equipment purchased in Panama for, and repairs made in Panama to vessels documented under the laws of the United States	S. 1851
(Introduced by Mr. Cranston for himself and others.) To preserve the existing tax status of wine used in the production of distilled spirits	S. 1913
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Hayakawa for himself and Mr. Cranston.) To amend the Internal Revenue Code of 1954 to provide for a definition of the term artificial bait	S. 2179
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
To amend the Tariff Act of 1930 to continue the present duty-free status of repair parts, materials, and equipment purchased in Panama for, and repairs made in Panama to, vessels documented under the laws of the United States	S. 2252
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Cranston for himself and Mr. Matsunaga.) To amend sec. 51(d) of the Internal Revenue Code of 1954 to make technical modifications in the definition of an economically disadvantaged Vietnam-era veteran and to remove the age criterion applicable to such definition	S. 2238
(Introduced by Mr. Cranston for himself and Mr. Percy). To reduce the capital gains rate, and for other purposes	S. 2923
To amend the Internal Revenue Code of 1954 to provide for increased investment by individuals through a tax-deferred rollover account	S. 2924
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040
To amend the Internal Revenue Code of 1954 to provide that, with respect to the windfall profit tax, the holder of a net profits interest shall be treated as the producer of the same proportion of the production from the property as is represented by his net profits interest	S. 3190

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
(Introduced by Mr. Cranston for himself and others.) To revise the existing federally-supported foster care system for dependent and neglected children, establishing an adoption assistance program to encourage the adoption of children with special needs, and revising the existing federally-supported child welfare services program	Amdt. 392 to S. 966
(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Metzenbaum for himself and others.) To delete committee provisions relating to limitation on total family benefits in disability cases and reduction in number of dropout years for younger disabled workers	Amdt. 1628 to H.R. 3236
(Introduced by Mr. Javits for himself and others.) To allow higher total family benefits than the committee bill for disabled workers who have primary benefits in the range of $283 to $487 per month	Amdt. 1646 to H.R. 3236
Re: Additional energy conservation items	Amdt. 1320 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
To adjust the base year for foster care maintenance payment allotments to the States to include otherwise eligible children who were placed in homes with relatives	UP amdt. 673 to H.R. 3434
To provide continuing medicaid eligibility for certain recipients of Veterans' Administration pensions	UP amdt. 674 to H.R. 3434
To clarify the definition of heavy oil	UP amdt. 868 to H.R. 3919
To preserve the existing tax status of wine used in the production of distilled spirits	UP amdt. 1004 to H.R. 4612
To assure that motion picture industry members are not able to avoid all liability by reason of their mode of operations through multiple corporations, and limited partnerships	UP amdt. 1461 to H.R. 3904
Authorizes the Administrator of the Veterans' Administration to redisclose an address obtained from IRS for debt collection purposes	Amdt. 2368 to H.R. 4155

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTION

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

CULVER, JOHN C., Iowa

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	**S. 55**
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	**S. 208**
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	**S. 542**
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Leahy for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	**S. 1180**
(Introduced by Mr. Boren for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code	S. 1549
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200.000	S. 2152
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from taxation interest earned on obligations substantially all of the proceeds of which are used to provide financing for railroad rehabilitation	**S. 2486**
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of mutual or cooperative electric and telephone companies	**S. 2818**
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	**S. 2881**
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes	S. 2906
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to promote capital investment small business, and for other purposes	S. 2998

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. McGovern for himself and others.) Re: Reservation of windfall profit tax for certain uses	Amdts. 668–669 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to help increase productivity and reduce inflation by providing larger tax deductions for depreciation	S. 231
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity	S. 591
(Introduced by Mr. Danforth for himself and Mr. Schmitt.) To extend the investment credit to certain research and experimental expenditures	S. 700
(Introduced by Mr. Bellmon for himself and others.) To permit State and local governments to collect State and local taxes on alcoholic beverages and tobacco products sold or consumed on military and other Federal reservations	S. 715
(Introduced by Mr. Dole for himself and others.) To protect all Americans from the costs of catastrophic illness through improvements in the medicare program and the creation of private and public catastrophic health insurance programs	S. 748
(Introduced by Mr. Danforth for himself and others.) To increase the tax of cigarettes	S. 801
(Introduced by Mr. Bentsen for himself and Mr. Danforth.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of certain items relating to export activities of American firms	S. 1003
To amend the Internal Revenue Code of 1954 to provide holders of certain governmental obligations a taxable bond option and credit	S. 1021
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide an income tax credit to corporations for contributions to basic research	S. 1065
(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any country which is a member of the Organization of Petroleum Exporting Countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest and the Congress does not disapprove the designation	S. 1067
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
To amend the Internal Revenue Code of 1954 to treat as public charities certain organizations which operate libraries	S. 1094
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide coverage under the Federal old-age, survivors, and disability insurance system for Members of Congress and employees of the legislative branch	S. 1249
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes.	S. 1290
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures	S. 1345
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Boren for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code	S. 1549
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1571

DANFORTH, JOHN C., Missouri—Continued

(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition	S. 1659
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the application of the investment tax credit to property purchased by a person who is engaged in the trade or business of furniture rental or leasing to others	S. 2415
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Bentsen for himself and others.) To encourage exports and the expansion of export trade services by providing special provisions on taxation of export trading companies. or local governments	S. 2757 H.R. 3919
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes	S. 2906
(Introduced by Mr. Long for himself and others.) To amend title XI of the Social Security Act with respect to nonprofit health care philanthropy	S. 2909
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the investment credit may be claimed against the alternative minimum tax to the extent that it is attributable to the active conduct of a trade or business	S. 2916
(Introduced by Mr. Danforth for himself and others.) To provide for demonstration projects whereby medicare patients receiving chemotherapy or radiation therapy may be housed and boarded in settings other than inpatient hospital facilities	S. 3019
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 620 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State or local governments	Amdt. 707 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
Re: Severance taxes	Amdts. 813–814, 1037 to H.R. 3919
Re: Exemption for interests held by State or local governments	Amdts. 815, 888, 1036 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State	Amdt. 816 to

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	S. Con. Res. 108

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans	S. 75
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
To amend title II of the Social Security Act as to modify the criteria respecting certain self-employment income, derived from the sale of certain agricultural or horticultural commodities, for purposes of the social security retirement test	S. 248
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the Highway Use tax	S. 396
To amend the Trade Act of 1974 to prohibit the extension of nondiscriminatory treatment to the products of any country not a party to certain treaties relating to the control and non-proliferation of nuclear weapons	S. 417
(Introduced by Mr. Dole for himself and others.) To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes	S. 441
(Introduced by Mr. Talmadge for himself and Mr. Dole.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes	S. 505
(Introduced by Mr. Dole for himself and Mr. Talmadge.) To amend the Social Security Act to provide for improvements in the medicare and medicaid programs	S. 507
(Introduced by Mr. Dole for himself and others.) To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate	S. 508
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity	S. 591
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations	S. 616
(Introduced by Mr. Cohen for himself and others.) To amend title XVIII of the Social Security Act to provide for reciprocal agreements for services covered outside the United States	S. 681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. Dole for himself and others.) To protect all Americans from the costs of catastrophic illness through improvements in the medicare program and the creation of private and public catastrophic health insurance programs	S. 748
(Introduced by Mr. Dole for himself and Mr. Stone.) To extend the exemption from Federal excise tax on the use of gasohol, and for other purposes	S. 861
To amend the Internal Revenue Code of 1954 to allow an additional credit of 10 percent for investment in equipment used in the production of certain alcohol fuels, to provide a 5 percent investment credit for buildings used in such production, to provide loan guarantees for investment in such production, and for other purposes	S. 906
(Introduced by Mr. Bentsen for himself and others.) To suspend the duty on freight cars until the close of June 30, 1981	S. 1004
(Introduced by Mr. Long for himself and Mr. Dole.) To simplify certain provisions of subtitle F of the Internal Revenue Code of 1954	S. 1062

(Introduced by Mr. Long for himself and Mr. Dole.) To amend sec. 453(b) of the Internal Revenue Code of 1954 to simplify the rules relating to certain installment sales	S. 1063
(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any country which is a member of the Organization of Petroleum Exporting Countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest and the Congress does not disapprove the designation	S. 1067
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including comprehensive outpatient rehabilitation services among the benefits of the medicare program	S. 1185
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
To amend the Internal Revenue Code of 1954 to allow a deduction to enlisted members of the Armed Forces not entitled to severance pay on their involuntary release from the Armed Forces, and for other purposes	S. 1426
(Introduced by Mr. Dole for himself and Mr. Thurmond.) To extend and improve title V of the Social Security Act	S. 1430
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the retirement-replacement-betterment method of accounting for property used by a common carrier (including a railroad switching company or a terminal company) is an acceptable method for determining depreciation allowances for income tax purposes	S. 1467
To amend the Internal Revenue Code of 1954 to impose an energy development surtax on the net taxable oil income from domestic crude oil	S. 1517
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products	S. 1664
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $50,000	S. 1694
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1739
(Introduced by Mr. Percy for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax	S. 1859
(Introduced by Mr. Packwood for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 1977
(Introduced by Mr. Dole for himself and Mr. DeConcini.) To extend sec. 530 of the Revenue Act of 1978 involving the tax treatment of employees and independent contractors	S. 1979
To extend the tax treatment of certain government health provision scholarship programs	S. 2001
(Introduced by Mr. Thurmond for himself and others.) To amend title II of the Social Security Act to provide that income attributable to services performed before an individual first becomes entitled to old-age insurance benefits shall not be taken into account (after 1977) in determining his or her gross income for purposes of the earnings test	S. 2083

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
(Introduced by Mr. Long for himself and Mr. Dole.) To amend the Internal Revenue Code of 1954 to revise the rules relating to certain installment sales	S. 2451
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens	S. 2775
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Talmadge for himself and Mr. Dole.) To amend the Internal Revenue Code of 1954 to adjust the excise tax on tires, and for other purposes	S. 2904
(Introduced by Mr. Long for himself and others.) To amend title XI of the Social Security Act with respect to nonprofit health care philanthropy	S. 2909
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the investment credit may be claimed against the alternative minimum tax to the extent that it is attributable to the active conduct of a trade or business	S. 2916
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983
(Introduced by Mr. Danforth for himself and others.) To provide for demonstration projects whereby medicare patients receiving chemotherapy or radiation therapy may be housed and boarded in settings other than inpatient hospital facilities	S. 3019
(Introduced by Mr. Dole for himself and Mr. Packwood.) To amend sec. 72 of the Internal Revenue Code of 1954 relating to the taxation of annuity contracts	S. 3108
To amend the Tariff Schedules of the United States to increase the quantity of cigarettes that may be accorded duty-free treatment if acquired in the insular possessions and entered by returning U.S. residents	S. 3113
To amend the "Presidential Election Campaign Fund Act" regarding a Presidential candidate refusing to debate	S. 3127

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To provide that after fiscal year 1980, the statutory debt limit cannot be increased above the level in effect May 1, 1980 unless the Second Concurrent Budget Resolution provides for a balanced or surplus budget or more than two-thirds of the Members of the House and Senate present and voting approve a budget resolution providing for a budget deficit	Amdt. 111 to H.R. 2534
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
To modify amendment No. 111 by: (1) changing the two-thirds requirement to a three-fifths requirement, and (2) adding a new section at the end of the bill containing the same language as amendment No. 116	Amdt. 117 to H.R. 2534
(Introduced by Mr. Bentsen for himself and others.) To provide a 3,000 barrel per day exemption for independent oil production	Amdt. 336 to H.R. 3919
(Introduced by Mr. Dole for himself and Mrs. Kassebaum.) To increase the priority for United School District No. 337, Mayetta and Hoyt, Kans., a local educational agency, so as to assure that such agency shall be eligible for funding in fiscal year 1980, under P.L. 815, 81st Congress, relating to school construction costs in areas affected by Federal activities	Amdt. 559 to H.R. 3434

AMENDMENTS—Continued

Re: Tax rate on tier 1 oil	Amdt. 590 to H.R. 3919
Re: Decline rate for tier 1 oil	Amdt. 591 to H.R. 3919
(Introduced by Mr. Dole for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 620 to H.R. 3919
Re: Tax status of employer and independent contractors	Amdt. 627 to H.R. 3919
Re: Production incentive credit	Amdt. 628 to H.R. 3919
Re: Loan guarantee for small business fuel oil dealers	Amdt. 629 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Dole for himself and Mr. Armstrong.) Re: Adjustment of individual tax brackets to reflect inflation	Amdt. 695 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
Re: Trade embargo	Amdt. 750 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 766 to H.R. 3919
Re: Production credit	Amdts. 773 and 1323 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
Re: Renewable energy source expenditures	Amdts. 1321–1322 to H.R. 3919
Re: Net income limitation	Amdt. 1324 to H.R. 3919
Re: Adjusted base price	Amdt. 1325 to H.R. 3919
Re: Base level for purposes of defining incremental tertiary oil	Amdt. 1326 to H.R. 3919
Re: Base price for tier 2 oil	Amdt. 1327 to H.R. 3919
Re: Net income limitation	Amdts. 1329–1332 to H.R. 3919
Re: Tier 1 oil	Amdts. 1333–1339 to H.R. 3919
Re: Amending the title of the act	Amdt 1340 to H.R. 3919
Re: Fractional barrel	Amdt. 1341 to H.R. 3919
Re: Inflation adjustment	Amdt. 1342 to H.R. 3919
Re: Energy doctor program	Amdt. 1343 to H.R. 3919
Re: Public utility credit	Amdt. 1344 to H.R. 3919
Re: To retitle sec. 101 and title I	Amdt. 1345 to H.R. 3919
Re: Average landed price of oil	Amdts. 1346–1363 to H.R. 3919
Re: Monthly increases in the base price of tier 2 oil	Amdt. 1364 to H.R. 3919
Re: TAPS adjustment	Amdts. 1365–1366 to H.R. 3919
Re: Base level for purposes of defining incremental tertiary oil	Amdt. 1367 to H.R. 3919
Re: Post-1978 transfers of property	Amdt. 1368 to H.R. 3919
Re: To change the effective date for sec. 101	Amdt. 1369 to H.R. 3919
Re: Residential energy credit	Amdt. 1370 to H.R. 3919
Re: Replacement furnaces and boilers	Amdt. 1371 to H.R. 3919
Re: Alternative fuel product credit: shale oil and synthetic fuel incentives	Amdts. 1372–1373 to H.R. 3919
Re: Study of effects of decontrol of oil prices and of windfall profit tax	Amdt. 1374 to H.R. 3919
Re: Energy property	Amdt. 1378 to H.R. 3919
Re: Integrated agricultural energy property	Amdt. 1379 to H.R. 3919
Re: Taxpayer trust fund	Amdt. 1380 to H.R. 3919

AMENDMENTS—Continued

Re: Windfall tax study	Amdt. 1381 to H.R. 3919
Re: Monthly increments for tier 1 oil	Amdt. 1382 to H.R. 3919
Re: Monthly increments for tier 2 oil	Amdts. 1383–1392 to H.R. 3919
Re: Treatment of State and local obligations funding certain hydroelectric power generators	Amdt. 1393 to H.R. 3919
Re: Alcohol fuels	Amdts. 774, 775, and 1394 to H.R. 3919
Re: Energy regulations	Amdt. 1395 to H.R. 3919
Re: Home Energy Assistance Act	Amdts. 1396–1400 to H.R. 3919
Re: Minimum tax on certain interests held by State or local governments	Amdts. 1401–1425 to H.R. 3919
Re: Heavy oil	Amdt. 1426 to H.R. 3919
Re: Net limitation on windfall profit	Amdt. 1427 to H.R. 3919
Re: Cost-benefit analysis of regulations	Amdt. 1428 to H.R. 3919
Re: Criminal penalty for failure to furnish information regarding the windfall profit tax	Amdt. 1429 to H.R. 3919
Re: Refund of overpayment of windfall profit tax	Amdt. 1430 to H.R. 3919
Re: Home Energy Assistance Act	Amdts. 1431–1432 to H.R. 3919
Re: Exemption for interests held by certain charitable organizations	Amdt. 1433 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Exemption of newly discovered oil	Amdts. 1590–1591 to H.R. 3919
To extend a 10-percent credit to equipment using petroleum coke and alternate substances derived from coal and petroleum coke as a chemical feedstock	UP amdt. 846 to H.R. 3919
To retain the current exemption from tax for gasohol, and to provide fuels	UP amdt. 879 to H.R. 3919
To provide for permanent tax rate reduction for individuals and incentives for new plant and equipment	UP amdt. 1321 to S. Res. 569

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S. J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

DOMENICI, PETE V., New Mexico

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for other purposes	S. 395
(Introduced by Mr. Schmitt for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in small corporations doing research in the area of energy development and conservation	S. 419
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Dole for himself and others.) To protect all Americans from the costs of catastrophic illness through improvements in the medicare program and the creation of private and public catastrophic health insurance programs	S. 748
(Introduced by Mr. Danforth for himself and others.) To increase the tax on cigarettes	S. 801
To amend the Internal Revenue Code of 1954 to provide that members of the uniformed services assigned to duty outside the United States shall be eligible for the earned income credit	S. 824
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates	S. 1078
To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 1139
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
(Introduced by Mr. Domenici for himself and Mr. Burdick.) To amend the Social Security Act to provide reimbursement to States at a level of 90 percent for the administrative costs they incur in implementing the Indian Health Care Improvement Act	S. 1541
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Hatch for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3.000 to $6.000	S. 1683
(Introduced by Mr. Packwood for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 1977
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681

(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Wallop for himself and Mr. Domenici.) To amend ch. 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes	S. 2768
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide a nonrefundable tax credit for investment in qualified industrial energy efficiency and fuel conversion projects	S. 3006
To amend the Internal Revenue Code of 1954 to provide a more graduated tax rate for corporations	S. 3043

AMENDMENTS

(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 900 to H.R. 2727
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 898 to S. 1132
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 899 to H.R. 1543
Re: Electric motor vehicle credit	Amdt. 595 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
Re: State severance tax	Amdt. 758 to H.R. 3919
Re: Economic interest held by State	Amdt. 759 to H.R. 3919
Re: Effective date of the tax credit for airtight woodburning stoves	Amdt. 760 to H.R. 3919
(Introduced by Mr. Tower for himself and others.) Re: Adjustments in collection and administration of windfall profit tax	Amdt. 829 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) Re: Disclosure of tax information to law enforcement agencies	Amdt. 734 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Domenici for himself and Mr. Schmitt.) Re: Publication of inflated figures	Amdt. 1434 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Exemption of newly discovered oil	Amdts. 1590--1591 to H.R. 3919
To protect the pension benefits of certain participants in multiemployer pension plans	UP amdt. 1469 to H.R. 3904
Limits the application of the subsidized energy financing limitations on certain tax credits to Federal and certain State and local subsidies, and for other purposes	Amdt. 2858 to H.R. 6806

SENATE RESOLUTIONS

With respect to establishing a North American Continental Trade Commission	S. Res. 165
(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Stafford for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes	S. 458
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Bentsen for himself and others.) To restore the deductibility of expenses for attending certain conventions in Mexico and Canada	S. 589
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. Goldwater for himself and Mr. DeConcini.) To encourage the international exchange of information and to promote friendly relations by repealing the amendments made by sec. 602 of the Tax Reform Act of 1976	S. 749
To provide that the Internal Revenue Service may not implement certain proposed rules relating to guidelines for the determination of whether private schools have discriminatory policies until the enactment into law of provisions relating to such guidelines	S. 990
(Introduced by Mr. DeConcini for himself and Mr. Goldwater.) To provide for the continued treatment of Mexican plywood as a designated eligible article under the generalized system of preferences established by the Trade Act of 1974	S. 1169
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
To amend the Internal Revenue Code of 1954 to include evaporative cooling devices among items for which the residential energy credit is allowed	S. 1547
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
To provide for a temporary suspension of duty with respect to certain peppers	S. 1852
(Introduced by Mr. Dole for himself and Mr. DeConcini.) To extend sec. 530 of the Revenue Act of 1978 involving the tax treatment of employees and independent contractors	S. 1979
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402

(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405
(Introduced by Mr. Jepsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income	S. 2448
(Introduced by Mr. Bayh for himself and others.) To authorize the President to impose higher or additional rates of duty on the products of any foreign country that does not cooperate with the United States in its diplomatic or economic initiatives to terminate actions by Iran with respect to United States diplomatic personnel and to prohibit the procurement of goods from any such country for use by the government of the United States	S. 2555
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722

AMENDMENTS

To require the President, after the close of each fiscal year, to determine the amount of any excess Federal outlays over receipts for the fiscal year and submit to the Congress by special message the rate of the income tax surtax necessary to cover the deficit. The income tax surtax could be suspended in the case of grave national emergency by a concurrent resolution agreed to by two-thirds of the Members of the House and Senate present and voting	Amdt. 113 to H.R. 2534
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Levin for himself and others.) To delete the means test for adoption assistance and provide full medicaid coverage for adopted children with special needs up to age 18	Amdt. 541 to H.R. 3434
(Introduced by Mr. Levin for himself and others.) To provide adoption eligibility for supplemental security income recipients, to delete the means test for adoption assistance, and to provide full medical coverage for adopted children with special needs up to age 18	Amdt. 553 to H.R. 3434
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) Re: Disclosure of tax information to law enforcement agencies	Amdt. 734 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 900 to H.R. 2727
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 898 to S. 1132
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 899 to H.R. 1543
To prohibit deficit financing	**UP amdt. 53 to H.R. 2534**

SENATE RESOLUTIONS

Relating to nontaxing of social security benefits	S. Res. 385
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a reduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
To extend for an additional period the existing tax treatment of certain activities of certain private foundations	S. 1190
To amend the Tax Reform Act of 1969 to extend certain transitional rules for private foundations for 1 year	S. 1191
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
(Introduced by Mr. Durenberger for himself and Mr. Cohen.) To amend the Internal Revenue Code of 1954 and the Social Security Act to encourage competition in the health insurance industry, to encourage the provision of catastrophic health insurance by employers and for other purposes	S. 1485
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Boren for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code	S. 1549
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1571
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the amortization of startup expenditures paid or incurred in starting a new trade or business	S. 1638
(Introduced by Mr. Durenberger for himself and Mr. Hatfield.) To amend title II of the Social Security Act to provide better work incentives in the disability insurance program, and for other purposes	S. 1643
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the refurbishing and refitting of existing small hydroelectric generating facilities	S. 1762
To provide that for the purposes of sec. 165 of the Internal Revenue Code of 1954 losses from Dutch Elm disease shall be treated as casualty	S. 1826
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business	S. 1867
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers and for other purposes	**S. 1968**

To amend the Internal Revenue Code of 1954 to provide for inflation adjustment	S. 1974
To amend the Internal Revenue Code of 1954 to extend the one-time exclusion of gain from sale of a principal residence to disabled individuals	S. 1976
(Introduced by Mr. Packwood for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 1977
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
To amend title II of the Social Security Act as to modify the criteria respecting certain self-employment income for purposes of the social security retirement test	S. 2034
Investment Income Incentive Act of 1979	S. 2057
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
To amend the Internal Revenue Code of 1954 to allow the targeted jobs tax credit for certain wages paid to individuals who are participating in work experience and career exploration programs	S. 2088
To amend pt. III of subch. B of ch. 1 of the Internal Revenue Code of 1954	S. 2265
To amend sec. 1014 of the Internal Revenue Code of 1954	S. 2266
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
To prevent the interest rate on extended payments on estate taxes attributable to certain farms and closely held businesses from increasing to 12 percent	S. 2309
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 2512
To amend the Internal Revenue Code of 1954 to increase the amount of the unified credit allowed against estate and gift tax	S. 2520
To amend the Internal Revenue Code of 1954 to extend the exclusion of gain from the sale of a principal residence to individuals under 55 years of age	S. 2522
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
To amend the Internal Revenue Code of 1954 to increase the investment tax credit for commuter highway vehicles to 20%, and for other purposes	S. 2610
To amend the Internal Revenue Code of 1954 to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, and for other purposes	S. 2611
To amend the Internal Revenue Code of 1954 to encourage small business capital formation	S. 2676
To amend the Internal Revenue Code of 1954	S. 2740
To amend the Internal Revenue Code of 1954 to provide that severance pay resulting from a plant closing shall be subject to tax at reduced rates	S. 2742
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
To amend the Internal Revenue Code of 1954 to allow a deduction for taxes paid on fuels used in ride-sharing vehicles	S. 2811
To amend the Internal Revenue Code of 1954 to provide to employees a credit against tax for costs incurred in ride-sharing programs	S. 2812
To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle	S. 2813
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to promote capital investment in small business, and for other purposes	S. 2998
(Introduced by Mr. McGovern for himself and Mr. Durenberger.) To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable	S. 3004
(Introduced by Mr. Durenberger for himself and Mr. McGovern.) To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable	S. 3008

(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030
To amend the Revenue Act of 1978 with respect to foreign tax credit adjustments for capital gains	S. 3070
To amend the Internal Revenue Code of 1954 to provide limitations with respect to the issuance of mortgage revenue bonds the interest on which is exempt from Federal income tax	S. 3119
To amend the Internal Revenue Code to provide for inflation adjustments	S. 3237

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
Re: Residential energy credit	Amdt. 671 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State or local governments	Amdt. 707 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
Re: Tax-empt treatment of bonds for cogeneration equipment	Amdt. 751 to H.R. 3919
Re: Indexing the basis of capital assets	Amdt. 764 to H.R. 3919
Re: Indexing individual tax rates, and the basis of capital assets	Amdt. 765 to H.R. 3919
Re: Tax-exempt treatment of bonds for certain hydroelectric generating facilities and cogeneration facilities	Amdts. 802 and 1041 to H.R. 3919
Re: Tax-exempt treatment of bonds for facilities designed to comply with State or Federal beverage container laws	Amdt. 803 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State or local governments	Amdt. 816 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

DURKIN, JOHN A., New Hampshire

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a reduction for expenses incurred for reforestation and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 264
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Stafford for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes	S. 458
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Durkin for himself and Mr. Riegle.) To amend title XVI of the Social Security Act to provide that shelter support furnished in kind shall not be included as income, but shall result in certain reductions in benefits when the value of such support exceeds the amount of shelter costs paid by the individuals	S. 620
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products	S. 722
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation	S. 753
To repeal changes in the exclusion of sick pay made by the Tax Reform Act of 1976, and for other purposes	S. 805
To amend the Internal Revenue Code of 1954 to make certain wood gasification equipment eligible for the residential energy credit	S. 806
To amend the Internal Revenue Code of 1954 to increase the dividend exclusion from $100 to $250	S. 895
To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall not assess any deficiency or interest in the case of returns based upon written and certain oral advice of the Internal Revenue Service	S. 897
To amend the Internal Revenue Code of 1954 to provide for judicial review of certain interpretations of the Federal tax laws	S. 942
(Introduced by Mr. Leahy for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the treatment of certain individuals engaged in the harvesting of timber for purposes of employment taxes	S. 987
To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 1040
To stimulate the conversion to widespread use of fuel-efficient gasohol mixes by providing a financial incentive to States and localities which convert all or part of their automotive fleets to such mixes	S. 1042
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide an income tax credit to corporations for contributions to basic research	S. 1065
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979.	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
To amend the Internal Revenue Code of 1954 to provide an increased investment credit for small hydroelectric power generation property, and for other purposes	S. 1206
To amend the Internal Revenue Code of 1954 to provide a retirement savings deduction for persons covered by pension plans	S. 1209
To amend the Internal Revenue Code of 1954 to provide an additional tax on revenues to oil producers resulting from the decontrol of domestic crude oil, and for other purposes	S. 1210

To amend title IV of the Higher Education Act of 1965 to establish a system of student tuition advances to be repaid as an income tax imposed by the Internal Revenue Code of 1954, and for other purposes	S. 1216
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax	S. 1394
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
To amend title II of the Social Security Act to provide that renewal commission, received by a retired insurance agent from insurance policies which were sold by him before his retirement, shall not be taken in account in determining his net earnings from self-employment for purposes of the earnings test	S. 1554
To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members	S. 1752
To amend the Internal Revenue Code of 1954 to provide a tax credit to small businesses for filing forms required by Federal law	S. 1811
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
To provide credit to residential users of wood fuel	S. 2162
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that of married individuals filing a joint return	S. 2226
To amend the Social Security Act to provide for the payment of out-of-hospital prescription drugs, eyeglasses, hearing aids, and dentures	S. 2278
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Jepsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income	S. 2448
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from taxation interest earned on obligations substantially all of the proceeds of which are used to provide financing for railroad rehabilitation	S. 2486
(Introduced by Mr. Baucus for himself and Mr. Durkin.) To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain industrial development bonds the proceeds of which are to be used to furnish railroad transportation	S. 2526
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes	S. 2560
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 and the Social Security Act to provide for a reduction in social security taxes	S. 2804
To amend the Internal Revenue Code of 1954 to provide a retirement savings deduction for persons covered by pension plans	S. 2893
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes	S. 2906
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
To provide an exemption from the tax on failure to distribute income, by and on excess business holdings of, a private foundation under the Internal Revenue Code of 1954	S. 3076

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. McGovern for himself and others.) Re: Reservation of windfall profit tax for certain uses	Amdts. 668–669 to H.R. 3919

(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production tax credit phaseout	**Amdt. 717 to H.R. 3919**
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 766 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production credit for nonconventional fuels	Amdt. 769 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Woodburning furnaces	Amdts. 839–840 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	**Amdt. 841 to H.R. 3919**
(Introduced by Mr. Durkin for himself and others.) Re: Small scale hydroelectric facilities	**Amdts. 842–845 to H.R. 3919**
(Introduced by Mr. Durkin for himself and others.) Re: Small hydroelectric energy investment credit	**Amdts. 846–847 to H.R. 3919**
Re: Wood fuel tax credit	**Amdts. 848–849 to H.R. 3919**
Re: Qualified home heating energy source	**Amdt. 850 to H.R. 3919**
Re: Fuel displacement deduction	**Amdts. 851–852 to H.R. 3919**
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Production of fuels from nonconventional sources	**Amdts. 853–856 to H.R. 3919**
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Qualified wood energy credit	**Amdts. 857–858 to H.R. 3919**
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Energy tax credit for biomass property	**Amdts. 859–860 to H.R. 3919**
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Alternative energy property	**Amdts. 861–862 to H.R. 3919**

SENATE RESOLUTIONS

To protect the American leather tanning industry	**S. Res. 168**
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

To disapprove the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum or petroleum products	S.J. Res. 163
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	**S. Con. Res. 108**
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

To extend through Oct. 1, 1979, provisions which expired on Oct. 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital	S. 195
To delay the date certain child support requirements became effective in the case of certain States	S. 437
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act with respect to health programs authorized under it, and for other purposes	S. 913
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1980 and 1981	S. 1719
To amend the Internal Revenue Code of 1954 to provide for partial exclusion of interest from gross income	S. 1956
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes	S. 2967

AMENDMENTS

(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profits tax	Amdt. 621 to H.R. 3919
Re: Tax exemption for interest earned on savings accounts	Amdts. 630, 670, and 736 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
To delay the date certain child support requirements become effective in the case of certain States	UP amdt. 672 to H.R. 3434
(Introduced by Mr. Leahy for himself and others.) Re: Percentage depletion	Amdt. 700 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) To delete committee provisions relating to limitation on total family benefits in disability cases and reduction in number of dropout years for younger disabled workers	Amdt. 1628 to H.R. 3236

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S. J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	S. Con. Res. 108

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
To extend for 5 years the operation of State and Local Fiscal Assistance Act of 1972 and to provide that each State will receive the State government allocation only if it elects an equivalent reduction in the amount it would otherwise receive in specific categorical grant programs	S. 2678
(Introduced by Mr. Armstrong for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes	S. 3203

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
To provide a pilot program under which 5 States would receive a State government allocation equal to the amount of the reduction in categorical grants elected by them	Amdt. 2624 to S. 2574

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide accelerated and simplification depreciation for small business	S. 110
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for other purposes	S. 395
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to a private school on the grounds of racial discrimination	S. 995
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Talmadge for himself and Mr. Boren.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147

AMENDMENTS—Continued

(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	**Amdt. 116 to H.R. 2534**
(Introduced by Mr. Bradley for himself and others.) **Re: Tax rate on tier 2 oil**	**Amdt. 631 to H.R. 3919**
(Introduced by Mr. Bentsen for himself and others.) **Re: Tax exemption for interest earned on savings accounts**	**Amdt. 643 to H.R. 3919**
(Introduced by Mr. Heinz for himself and others.) **Re: Coke and coke gas**	**Amdt. 653 to H.R. 3919**
(Introduced by Mr. Bentsen for himself and others.) **Re: Independent stripper oil production**	**Amdt. 659 to H.R. 3919**
(Introduced by Mr. Bradley for himself and others.) **Rate of tax on tier 2 oil**	**Amdt. 714 to H.R. 3919**
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	**Amdt. 731 to H.R. 3236**
(Introduced by Mr. Bentsen for himself and others.) **Re: Tax exemption for interest earned on savings accounts**	**Amdts. 735 and 791 to H.R. 3919**

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

GARN, JAKE, Utah

(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts of savings	S. 18
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources	S. 890
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Javits for himself and others.) To amend title IV of the Social Security Act to improve the aid to families with dependent children program and provide fiscal relief for States and localities	S. 965
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determinations	S. 1032
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Introduced by Mr. Bayh for himself and others.) To authorize the President to impose higher or additional rates of duty on the products of any foreign country that does not cooperate with the United States in its diplomatic or economic initiatives to terminate actions by Iran with respect to United States diplomatic personnel and to prohibit the procurement of goods from any such country for use by the government of the United States	S. 2555
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for purposes of the energy investment credit	S. 2783
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983

(Introduced by Mr. Armstrong for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes	S. 3203

AMENDMENTS

(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 264
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber	S. 2493
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Heinz for himself and others.) To amend the Internal Revenue Code of 1954 to permit the current expensing of amounts paid or incurred in connection with the construction or erection of pollution controls facilities	S. 3042

AMENDMENTS

(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Alcohol fuel	**Amdt. 763 to H.R. 3919**
Re: Equipment for producing high cost natural gas	**Amdt. 806 to H.R. 3919**
Re: Equipment for producing gas from Devonian shale	Amdt. 807 to H.R. 3919
Re: Production credit for gas from Devonian shale, coal seams and geopressured brine	Amdt 808 to H.R. 3919
Re: Review of energy research and Development programs	Amdt. 1042 to H.R. 3919
Re: Credit for production of unconventional gas	Amdts. 1573–1574, 1581–1583 to HR. 3919
Re: Equipment used to produce high cost natural gas	Amdts. 1575–1576, and 1580 to H.R. 3919
Re: Equipment used to produce natural gas from Devonian shale	Amdts. 1577–1579 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	**S. Res. 169**
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts of savings	S. 18
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Hart for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of individual income tax brackets, and for other purposes	S. 211
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Wallop for himself and Mr. Tower.) To amend paragraph 5 of sec. 613A(c) of the Internal Revenue Code of 1954	S. 882
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates	S. 1078
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. DeConcini for himself and Mr. Goldwater.) To provide for the continued treatment of Mexican plywood as a designated eligible article under the generalized system of preferences established by the Trade Act of 1974	S. 1169
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Jepsen for himself and others.) To amend title II of the Social Security Act to provide that deductions from benefits on account of excess earnings shall not be applicable in the case of social security beneficiaries who have attained age 65	S. 1418
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Hayakawa for himself and others.) To amend the Internal Revenue Code of 1954 to permit a credit for interest received on savings	S. 1645
(Introduced by Mr. Cannon for himself and others.) To provide for the modification of airport and airway user taxes, and for other purposes	S. 1649
(Introduced by Mr. Cannon for himself and Mr. Goldwater.) To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations	S. 1745
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
(Introduced by Mr. Jepsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income	S. 2448
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Armstrong for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes	S. 3203

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Relating to withholding tax of certain interest and dividends	S. Res. 411
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers.	S. 555
(Introduced by Mr. Hatfield for himself and Mr. Gravel.) To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax Fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes	S. 880
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act with respect to health programs authorized under it, and for other purposes	S. 913
(Introduced by Mr. Long for himself and Mr. Gravel.) To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stock ownership plans through the investment tax credit to provide a credit against tax for contributions to an employee stock ownership plan based upon wages rather than investment in equipment, and for other purposes	S. 1240
(Introduced by Mr. Gravel for himself and Mr. Packwood.) To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse	S. 1247
To provide that the Internal Revenue may not implement certain rules regulating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determinations	S. 1352
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
To amend the Internal Revenue Code of 1954 to include as an affiliated group for purposes of the transportation excise tax union locals and their tax exempt trusts and wholly owned corporations, and for other purposes	S. 2075
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
To amend the Internal Revenue Code of 1954 to make technical amendments in the provisions relating to general stockownership corporations	S. 2275
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law	S. 2547
To amend the Internal Revenue Code of 1954 with respect to the treatment of interest on bonds sold to finance the construction of hydroelectric facilities	S. 2766
To amend the Crude Oil Windfall Profit Tax Act with respect to the effective date for changes in the investment credit relating to coke ovens	S. 2784
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881

(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stockownership plans through the investment tax credit, to provide a credit against tax for contributions to an employee stockownership plan based upon wages as an alternative to that based on investment in equipment, and for other purposes	S. 2982

AMENDMENTS

To allow the Texas public nonprofit corporation to issue mortgage subsidy bonds in compliance with the transition provisions of the resolution	UP amdt. No. 401 to S. Res. 188
(Introduced by Mr. Bentsen for himself and others.) To provide a 3,000 barrel per day exemption for independent oil production	Amdt. 336 to H.R. 3919
(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
Re: Cook Inlet oil	Amdt. 733 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
Re: Residential energy credt for builders	Amdt. 778 to H.R. 3919
Re: Tax credit for production of fuels from nonconventional sources	Amdts. 779 and 804 to H.R. 3919
Re: Tax-exempt treatment of bonds for facilities designed to comply with State or Federal beverage container laws	Amdt. 803 to H.R. 3919
Re: Alaska Native Claims Settlement Act	Amdt. 805 to H.R. 3919

SENATE RESOLUTIONS

Relating to transitional rules governing use of tax-exempt State and municipal bonds known as mortgage bonds	S. Res. 188
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

HART, GARY, Colorado

To provide for a reduction in individual tax rates on calendar years 1980 through 1982 and thereafter, provided that targets limiting the growth of Federal spending and limiting the Federal deficit are achieved	S. 31
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hart for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of individual income tax brackets, and for other purposes	S. 211
To amend the Internal Revenue Code of 1954 to reduce for a 5-year period the taxes on transportation of persons and property by air	S. 315
To amend the Internal Revenue Code of 1954 to provide a credit against income tax for each barrel of oil produced from shale	S. 857
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
To impose a windfall profit tax on domestic crude oil	S. 1628
For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof	S. 1886
To amend the Internal Revenue Code of 1954 to impose a tax on the importation of crude oil and refined petroleum products, to transfer the revenues from such tax, and from any oil import fee imposed by the President, to the social security trust fund, and to reduce social security taxes, and to expand lower income energy assistance	S. 2466
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Stewart for himself and Mr. Baucus.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock to an ESOP if those proceeds are reinvested in such stock, and for an increase in basis for incentive stock held for certain period	S. 2677
To amend the Internal Revenue Code of 1954 with respect to the issuance of mortgage revenue bonds	S. 2746
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for purposes of the energy investment credit	S. 2783
To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization charateristics	S. 2794
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
To amend the Internal Revenue Code of 1954 to exempt from income tax the capital gain from the first resale of new capacity stock	S. 3060

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Baucus for himself and Mr. Hart.) Re: Gas produced from tight sand formations	Amdts. 767, 880–883 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

AMENDMENTS—Continued

Re: Alternative fuel production credit	Amdt. 871 to H.R. 3919
Re: Energy tax credit for large scale synthetic fuel production facilities	Amdt. 872 to H.R. 3919
Re: Energy tax credit for shale oil equipment and property converting coal to synthetic fuel	Amdts. 873–874 to H.R. 3919
Re: Inflation adjustment factor and reference price	Amdt. 875 to H.R. 3919
Re: Energy budget	Amdt. 876 to H.R. 3919
Re: Alternative fuel production credit; shale oil and synthetic fuel incentives	Amdts. 1372–1373, 1445 to H.R. 3919
Re: Shale oil and synthetic fuel incentives	Amdt. 1589 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

HATCH, ORRIN G., Utah

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Dole for himself and others.) To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes	S. 441
To amend the Internal Revenue Code of 1954 to provide that the tax exemption of certain charitable organizations and the allowance of a deduction for contributions to such organizations shall not be construed as the provisions of Federal assistance	S. 449
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in original issue stock of small and medium-sized corporations	S. 655
(Introduced by Mr. Schweiker for himself and others.) To amend titles XVIII and XIX of the Social Security Act to strengthen the capabilities of States and the Federal Government to detect medicaid fraud and abuse	S. 731
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determinations	S. 1032
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Schweiker for himself and others.) To amend the Public Health Service Act and the Internal Revenue Code of 1954 to provide for comprehensive health care reform, and for other purposes	S. 1590
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition	S. 1659

(Introduced by Mr. Hatch for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000	S. 1683
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business	S. 2221
To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers	S. 2280
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional exercise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the issuance of small business participating debentures	S. 2981
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983
To reinstate the tax treatment with respect to annuity contracts and reserves based on a segregated asset account as they existed prior to issuance of Rev. Rul. 77-85	S. 3094
To amend titles XVII and XIX of the Social Security Act to expand the coverage of home health services in general, to extend the coverage of home health care provided by proprietary providers and the coverage of community home health services provided by hospitals, and for other purposes	S. 3211

AMENDMENTS

To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Helms for himself and others.) To delete the committee provision relating to exemption from social security tax on employer payment of employee share	Amdt. 1442 to H.R. 3236

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

HATFIELD, MARK O., Oregon

To reform and simplify the Federal individual income tax	S. 47
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans	S. 75
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Hatfield for himself and Mr. Gravel.) To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax Fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes	S. 880
(Introduced by Mr. Hatfield for himself and Mr. Leahy.) To modify and improve the financial incentives provided in pt. D of title IV of the Social Security Act with respect to State programs established under such part for the collection of support obligations assigned under pt. A of such title	S. 941
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1063
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide coverage under the Federal old-age, survivors, and disability insurance system for Members of Congress and employees of the legislative branch	S. 1249
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
To modify and improve the financial incentives provided in part D of title IV of the Social Security Act with respect to State programs established under such part for the collection of support obligations assigned under part A of such title	S. 1396
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598

(Introduced by Mr. Durenberger for himself and Mr. Hatfield.) To amend title II of the Social Security Act to provide better work incentives in the disability insurance program, and for other purposes	S. 1643
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 1751
(Introduced by Mr. Percy for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax	S. 1859
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law	S. 2547
To provide for the conveyance of certain amphibious landing craft to the Coos County sheriff's office, Coos County, Oreg	S. 2615
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Boschwitz for himself and Mr. Chafee.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Levin for himself and others.) To delete the means test for adoption assistance and provide full medicaid coverage for adopted children with special needs up to age 18	Amdt. 541 to H.R. 3434
(Introduced by Mr. Levin for himself and others.) To provide adoption eligibility for supplemental security income recipients, to delete the means test for adoption assistance, and to provide full medicaid coverage for adopted children with special needs up to age 18	Amdt. 553 to H.R. 3434
To provide additional incentives for States to collect child support obligations	UP amdt. 664 to H.R. 3434
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
Re: Cogeneration equipment	Amdt. 746 to H.R. 3919
(Introduced by Mr. Packwood for himself and Mr. Hatfield.) Re: Tax-exempt treatment of bonds for renewable energy property	Amdt. 747 to H.R. 3919
(Introduced by Mr. Packwood for himself and others.) Re: Tax-exempt treatment of bonds for certain hydroelectric generating facilities	Amdt. 820 to H.R. 3919
Re: Residential and business energy tax credits	Amdt. 821 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Small scale hydroelectric facilities	Amdts. 842–845 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Small hydroelectric energy investment credit	Amdts. 846–847 to H.R. 3919

SENATE CONCURRENT RESOLUTION

(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to section 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

HAYAKAWA, S. I. (Sam), California

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
To amend title XVI of the Social Security Act to provide for attribution of sponsor's income and resources to aliens	S. 106
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Bumpers for himself and others.) Taxpayers' Bill of Rights Act	S. 326
(Introduced by Mr. Heinz for himself and others.) To amend the Tariff Act of 1930 with respect to the imposition of countervailing duties, and for other purposes	S. 538
(Introduced by Mr. Bentsen for himself and others.) To restore the deductibility of expenses for attending certain conventions in Mexico and Canada	S. 589
(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that States may include coverage under medicaid for individuals who perform substantial gainful activity despite a severe medical disability	S. 603
(Introduced by Mr. Hayakawa for himself and others.) To amend the Social Security Act to provide that any alien receiving benefits under certain needs related provisions of such act shall be a public charge, to provide for attribution of a sponsor's income and resources to an alien, and to provide a 3-year residency requirement for aliens who receive certain benefits	S. 816
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad	S. 873
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598

(Introduced by Mr. Hayakawa for himself and others.) To amend the Internal Revenue Code of 1954 to permit a credit for interest received on savings	S. 1645
(Introduced by Mr. Cranston for himself and others.) To preserve the existing tax status of wine used in the production of distilled spirits.	S. 1913
(Introduced by Mr. Hayakawa for himself and Mr. Cranston.) To amend the Internal Revenue Code of 1954 to provide for a definition of the term artificial bait	S. 2179
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business	S. 2221
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law	S. 2547
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the issuance of small business participating debentures	S. 2981
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030

AMENDMENTS

(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Relating to withholding tax of certain interest and dividends	S. Res. 411

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to section 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
To amend the Internal Revenue Act of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation	S. 1194
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
To amend the Internal Revenue Code of 1954 with respect to the amount deductible in the case of casualty losses of timber	S. 1901
To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments and for other purposes	S. 2078
(Introduced by Mr. Jepsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income	S. 2448
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
To amend title XIX of the Social Security Act to permit State medicaid programs to require nominal copayments for basic services provided to categorically needy individuals	S. 2535
To amend title XIX of the Social Security Act to permit States to terminate eligibility for medicaid medical assistance for up to 1 year for individuals determined to have abused the medicaid program	S. 2536
To permit relatives of medicaid-eligible individuals residing in nursing homes to contribute voluntarily to a State fund for the provision of such care	S. 2537
To amend title XIX of the Social Security Act to allow States to provide for competitive bidding for the purchase of certain items under their medicaid plans	S. 2538
To amend the Internal Revenue Code of 1954 to provide a deduction for expenses for legal services	S. 2845
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for the taxpayer, the taxpayer's spouse, or a dependent, who has a disability requiring the use of a wheelchair	S. 3098

AMENDMENTS

(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
Re: Marginal property regulation	Amdts. 1317–1318 to H.R. 3919
Re: Exemption of front-end tertiary oil	Amdt. 1319 to H.R. 3919
Re: Department of Energy regulations	Amdt. 1446 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mrs. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 264
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 395
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Dole for himself and others.) To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate	S. 508
(Introduced by Mr. Heinz for himself and others.) To amend the Tariff Act of 1930 with respect to the imposition of countervailing duties, and for other purposes	S. 538
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Heinz for himself and Mr. Schmitt.) To amend the Internal Revenue Code of 1954 to permit small businesses to elect to depreciate not more than $100,000 annually on a 3-year straight line basis	S. 639
To continue until the close of June 30, 1982, the existing suspension of duties on manganese ore (including ferruginous ore) and related products	S. 1111
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Bayh for himself and others.) To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes	S. 1275
To amend title XVIII of the Social Security Act to eliminate discrimination with regard to coverage for treatment of mental illness under medicare and to include community mental health centers among the entities which may be qualified providers of service for medicare purposes	S. 1289
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
For the relief of the Chinese Cultural and Community Center, Philadelphia, Pa	S. 1536
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597

To amend the Internal Revenue Code of 1954 to allow a credit against tax to public utilities and other taxpayers which provide electrical energy, gas, wood, coal, or home heating oil at reduced costs to households of low-income elderly or disabled individuals	S. 1633
To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 1726
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
To amend the Internal Revenue Code of 1954 to provide for increased savings and investment through a tax-free rollover account	S. 1964
(Introduced by Mr. Heinz for himself and Mr. Roth.) To amend the Tariff Act of 1930 and the Trade Act of 1974 to provide more equitable standards for determining the foreign market value of, and market disruption attributable to, goods manufactured in non-market economy countries	S. 1966
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers, and for other purposes	S. 1968
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
To continue until the close of June 30, 1982, the existing suspension of duties on concentrate of poppy straw	S. 2256
To permit until July 1, 1982, the duty-free entry of Tricot and Raschel warp knitting machines	S. 2509
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Bentsen for himself and others.) To encourage exports and the expansion of export trade services by providing special provisions on taxation of export trading companies	S. 2757
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes	S. 2906
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the issuance of small business participating debentures	S. 2981
To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States which have outstanding loans will not apply if the State makes certain repayments	S. 2996
(Introduced by Mr. Heinz for himself and others.) To amend the Internal Revenue Code of 1954 to permit the current expensing of amounts paid or incurred in connection with the construction or erection of pollution controls facilities	S. 3042
To amend the Internal Revenue Code of 1954 to provide that, whenever the U.S. International Trade Commission unanimously recommends action in an import relief case, the President shall take the action recommended	S. 3077
(Introduced by Mr. Heinz for himself and Mr. Moynihan.) To amend sec. 504 of the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences	S. 3201

AMENDMENTS

(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
(Introduced by Mr. McGovern for himself and others.) Re: Reservation of windfall profit tax for certain uses	Amdts. 668–669 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 761 to H.R. 3919
Re: Tax exemption for interest earned on savings accounts	Amdts. 762, 799, 887 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Alcohol fuel	Amdt. 763 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 783 H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Displacing oil and gas use in utility boilers	Amdts. 789 and 790 to H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Investment credit extension	Amdts. 797 and 798 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Exemption of newly discovered oil	Amdts. 1590–1591 to H.R. 3919
To provide States the option, in determining the foster care funding limit, to use fiscal year 1979 data	UP amdt. 669 to H.R. 3434
To preclude individuals who leave a State which has high unemployment from receiving benefits if they move to a State which does not have high unemployment	UP amdt. 1008 to H.R. 4612
To provide that provisions which increase the Federal unemployment tax in States which have outstanding loans will not apply if the State makes certain repayments	Amdt. 2617 to H.R. 8146

MOTION

To recommit H.R. 3919	Motion to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 139

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) Wih respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	S. Con. Res. 108

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.). To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
To amend the supplemental security income program established by title XVI of the Social Security Act to exclude a family cemetery or burial plot owned by an individual or married couple in determining such individual's or couple's resources	S. 329
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Bellmon for himself and others.) To permit State and local governments to collect State and local taxes on alcoholic beverages and tobacco products sold or consumed on military and other Federal reservations	S. 715
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to a private school on the grounds of racial discrimination	S. 995
(Introduced by Mr. Cochran for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the mileage rate used to determine the amount of allowable as a deduction for the business use of automobiles shall be the same as the rate used to reimburse Federal employees	S. 1085
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Cochran for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1372
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
To amend the Internal Revenue Code of 1954 to provide a tax credit to small businesses for filing forms required by Federal law	S. 1811
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984

(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply	S. 2089
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
Re: State and local gasoline taxes	Amdt. 632 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
Re: State and local motor fuels taxes	Amdts. 753–757 to H.R. 3919
Re: Tax credit for tuition expenses	Amdt. 795 to H.R. 3919
(Introduced by Mr. Tower for himself and others.) Re: Adjustments in collection and administration of windfall profit tax	Amdt. 829 to H.R. 3919

AMENDMENTS—Continued

To defer the effective date of change (until 1982), of the committee's provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax	Amdt. 1440 to H.R. 3236
Similar to amendment 1440 but defers the effective date of change until 1983, and continues permanently the exemption from social security taxes of compensation provided in the form of an employer payment of employee social security taxes for all employers who had begun this practice by the end of 1982	Amdt. 1441 to H.R. 3236
(Introduced by Mr. Helms for himself and others.) To delete the committee provision relating to exemption from social security tax on employer payment of employee share	Amdt. 1442 to H.R. 3236
To provide that the committee provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax, would not apply with respect to employers who pay these taxes prior to enactment of this act	Amdt. 1625 to H.R. 3236
To provide that the committee provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax, would not apply with respect to employees of State or local governments	Amdt. 1626 to H.R. 3236
To provide that the committee provision which ended the exemption from social security taxes of the employers' payment of an employee's share of the social security tax, would not apply with respect to employees of private nonprofit organizations	Amdt. 1627 to H.R. 3236

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Helms for himself and Mr. Boren.) Regarding the economic policy of the United States	S. Con. Res. 87
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

HOLLINGS, ERNEST F., South Carolina

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide accelerated and simplification depreciation for small business	S. 110
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit for investment in original stock of small businesses	S. 487
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock if those proceeds are reinvested in such stock, and for an incentive in basis for incentive stock held for certain period	S. 653
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Bentsen for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the creation and growth of new and innovative firms	S. 1475
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954, and for other purposes	S. 1861
(Introduced by Mr. Williams for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate savings of income for retirement, and for other purposes	S. 1925
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the issuance of small business participating debentures	S. 2981
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to exempt officers and crew members of fishing vessels up to 15 tons from the provisions of the Federal Unemployment Tax Act	S. 2900

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204

AMENDMENTS—Continued

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
Re: Excise tax on imported crude oil and refined petroleum products	Amdt. 1061 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide accelerated and simplification depreciation for small business	S. 110
(Introduced by Mr. Bumpers for himself and others.) To amend the Internal Revenue Code of 1954 to equalize the tax treatment of domestic and foreign investors	S. 192
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 264
(Introduced by Mr. Mathias for himself and others.) To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by sec. 334 of the Social Security Amendments of 1977	S. 294
(Introduced by Mr. Bumpers for himself and others.) Taxpayers' Bill of Rights Act	S. 326
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock if those proceeds are reinvested in such stock, and for an incentive in basis for incentive stock held for certain period	S. 653
(Introduced by Mr. Bellmon for himself and Mr. Huddleston.) To provide a permanent extension for the exclusion from gross income of certain amounts received under certain education programs for members of the uniformed services	S. 1166
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States	S. 1688
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock	S. 2168
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Nelson for himself and Mr. Huddleston.) The amendment, in the event that Federal assumption of the disability determination process became necessary in a State, (1) would require that former State agency employees who are capable of performing duties in the process be given a preference over all other persons for filling appropriate new Federal positions and (2) would prohibit the Department from undertaking review of disability claims until he finds that the State had made fair and equitable arrangements to protect the interests of those State employees who are not hired as Federal employees	Amdt. 745 to H.R. 3236
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 761 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Alcohol fuel	Amdt. 763 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 783 to H.R. 3919

(Introduced by Mr. Randolph for himself and others.) Re: Displacing oil and gas use in utility boilers	Amdts. 789 and 790 to H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Investment credit extension	Amdts. 797 and 798 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTION

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

HUMPHREY, GORDON, New Hampshire

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to help increase productivity and reduce inflation by providing larger tax deductions for depreciation	S. 231
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax	S. 1394
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the refurbishing and refitting of existing small hydroelectric generating facilities	S. 1762
(Introduced by Mr. Simpson for himself and others.) To deny eligibility for unemployment compensation benefits to certain members of the Armed Forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations	S. 2084
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Jepsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income	S. 2448
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
Re: Plowback credit	Amdt. 748 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Relating to withholding tax of certain interest and dividends	S. Res. 411

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Church for himself and others.) To provide that time spent by American civilians in enemy prisoner-of-war camps and similar places shall be creditable (as though it were military service) toward pensions, annuities, or similar benefits under various Federal retirement programs	S. 254
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Inouye (for Mr. Talmadge) for himself and Messrs. Matsunaga and Nunn.) To provide for demonstration projects for training and employment of recipients of benefits, under of a 3.60 meter telescope and associated articles programs of Aid to Families with Dependent Children, as homemakers and home health aides	S. 421
(Introduced by Mr. Matsunaga for himself and Mr. Inouye.) To extend the period for duty-free entry of a 3.60 meter telescope and associated articles for the use of the Canada-France-Hawaii Telescope project at Mauna Kea, Hawaii	S. 424
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers	S. 464
To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies	S. 466
To allow an additional income exemption for a taxpayer or his spouse who is deaf or blind	S. 468
To amend title I of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased	S. 470
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a certified nurse-midwife under the medicare and medicaid programs	S. 656
(Introduced by Mr. Inouye for himself and others.). To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation	S. 753
To amend title II of the Social Security Act to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers	S. 907
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid	S. 1008
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act with respect to health programs authorized by it, and for other purposes	S. 1230
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act to provide for the direct reimbursement of qualified psychiatric nurses under medicare and medicaid	S. 1238
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435

(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Cannon for himself and others.) To provide for the modification of airport and airway user taxes, and for other purposes	S. 1649
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act to provide for the direct reimbursement of qualified gerontological nurse practitioners under medicare and medicaid	S. 2644
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend title 5, U.S. Code, to provide for access to qualified professional gerontological nurse practitioners without prior referral in the Federal employee health benefits program	S. 2645
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Roth for himself and others.) To establish a national policy on export-related taxes	S. 2779
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Matsunaga for himself and Mr. Inouye.) To amend the Social Security Act with respect to professional mental health services	S. 3029

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Bellmon for himself and others.) To permit State and local governments to collect State and local taxes on alcoholic beverages and tobacco products sold or consumed on military and other Federal reservations	S. 715
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881

AMENDMENTS

(Introduced by Mr. Moynihan for himself and Mr. Jackson.) Re: Energy-related uses of tax-exempt bonds	Amdt. 723 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Ribicoff for himself and others.) Re: Minimum tax on certain oil	Amdt. 776 to H.R. 3919
Re: Tight sand formations	Amdt. 877 to H.R. 3919
Re: Minimum tax on certain exempt oil with plowback credit	Amdts. 878–879, 886 to H.R. 3919
Re: Plowback	Amdts. 905–908 to H.R. 3919
Re: Additional tax and plowback for certain categories of production subject to minimum tax	Amdts. 1595–1596 to H.R. 3919
(Introduced by Mr. Bumpers for himself and others.) Re: Quarterly report for petroleum product importers	Amdt. 1039 to H.R. 3919
(Introduced by Mr. Packwood for himself and others.) Re: Tax-exempt treatment of bonds for certain hydroelectric generating facilities	Amdt. 820 to H.R. 3919
To strike the provisions which override the Natural Gas Policy Act of 1978	UP amdt. 880 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Williams for himself and Mr. Javits.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 for the purposes of simplifying, clarifying, and improving Federal law relating to the regulation of employee benefit plans, to foster the establishment and maintenance of plans, and for other purposes	S. 209
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Mathias for himself and others.) To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by sec. 334 of the Social Security Amendments of 1977	S. 294
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
To amend title IV of the Social Security Act to provide for periodic case review of children placed in foster care and to allow Federal financial participation for an AFDC child in foster care after such a review has been made of such child	S. 478
(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Bentsen for himself and others.) To restore the deductibility of expenses for attending certain conventions in Mexico and Canada	S. 589
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity	S. 591
(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that States may include coverage under medicaid for individuals who perform substantial gainful activity despite a severe medical disability	S. 603
(Introduced by Mr. Bellmon for himself and others.) To permit State and local governments to collect State and local taxes on alcoholic beverages and tobacco products sold or consumed on military and other Federal reservations	S. 715
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes	S. 825
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad	S. 873
(Introduced by Mr. Javits for himself and others.) To amend title IV of the Social Security Act to improve the aid to families with dependent children program and provide fiscal relief for States and localities	S. 965
(Introduced by Mr. Bentsen for himself and for others.) To suspend the duty on freight cars until the close of June 30, 1981	S. 1004
(Introduced by Mr. Williams for himself and Mr. Javits.) To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for 10 months the date on which the corporation must pay benefits under terminated multiemployer plans	S. 1057
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide an income tax credit to corporations for contributions to basic research	S. 1065
(Introduced by Mr. Williams for himself and others.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, as amended, for the purpose of improving retirement income security under private multiemployer pension plans by strengthening the funding requirements for those plans, authorizing plan preservation measures for financially troubled multiemployer pension plans, and revising the manner in which the pension plan termination insurance provisions apply to multiemployer plans	S. 1076
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates	S. 1078
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury	S. 1153
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204

(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures	S. 1345
(Introduced by Mr Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products	S. 1664
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $50,000	S. 1694
(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls	S. 1720
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954, and for other purposes	S. 1861
(Introduced by Mr. Williams for himself and others.) To repeal sec. 3402(q) of the Internal Revenue Code of 1954 which requires, for income tax purposes, amounts to be withheld from certain gambling winnings	S. 2032
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Metzenbaum for himself and others.) To amend title XVIII of the Social Security Act to provide medicare coverage for influenza and pneumonia vaccines	S. 2154
To exclude from social security taxes and coverage remuneration paid to certain youths during the first 6 months they are employed	S. 2219
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Javits for himself and others.) To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent	S. 2841
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012

AMENDMENTS

To require the Secretary of Commerce to determine the financial and competitive condition of firms applying for program loans and loan guarantees in order to direct appropriately these funds to either investment or working capital purposes	Amdt. 365 to S. 227
To require that no loan or loan guarantee be made for the purpose of working capital unless the receiving firm takes all reasonable and appropriate measures to encourage its workers to participate in vocational retraining programs approved by the Secretary under this act	Amdt. 366 to S. 227
To permit workers of firms participating in the working capital loan or loan guarantees program to be eligible for public service employment under the auspices of CETA	Amdt. 367 to S. 227
(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Dole for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 620 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) Re: Incentives for international exploration of oil	Amdt. 680 to H.R. 3919
Re: Refundable tax credit for certain residential conservation expenditures	Amdt. 702 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) Re: Incremental tertiary oil	Amdt. 752 to H.R. 3919
Re: Incremental tertiary oil	Amdts. 901 and 902 to H.R. 3919
(Introduced by Mr. Javits for himself and Mr. Nelson.) Re: Incremental tertiary oil	Amdts. 822–828 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) To allow higher total family benefits than the committee bill for disabled workers who have primary benefits in the range of $283 to $487 per month	Amdt. 1646 to H.R. 3236
To mandate that the State supply a pension offset rather than make it permissive to the taking account of the full extent of the employee's contribution to the pension he receives	UP amdt. 1006 to H.R. 4612

SENATE JOINT RESOLUTION

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

JEPSEN, ROGER W., Iowa

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations	S. 616
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources	S. 890
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
To provide for automatic adjustments of deduction to individual retirement accounts, and so forth, and for other purposes	S. 1242
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Jepsen for himself and others.) To amend title II of the Social Security Act to provide that deductions from benefits on account of excess earnings shall not be applicable in the case of social security beneficiaries who have attained age 65	S. 1418
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
To amend the Internal Revenue Code of 1954 to increase and index the amount which may be excluded from taxable gifts each calendar year	S. 1483
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Laxalt for himself and Mr. Jepsen.) To strengthen the American family and promote the virtues of family life through education, tax assistance, and related measures	S. 1808
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
(Introduced by Mr. Williams for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate savings of income for retirement, and for other purposes	S. 1925
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply	S. 2089

To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States	S. 2321
To amend the Internal Revenue Code of 1954 with respect to the treatment of certain lending or finance businesses for purposes of the tax on personal holding companies	S. 2396
(Introduced by Mr. Jepsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income	S. 2448
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
To amend the Internal Revenue Code of 1954 to allow the investment tax credit to certain individuals who purchase used section 38 property used for farming purposes from a related party	S. 2842
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes	S. 2930
To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child	S. 2959
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983
To amend the Internal Revenue Code of 1954 to allow a deduction for home-care services provided by a taxpayer to members of the family	S. 3264

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) **To repeal the carryover basis provisions of the Tax Reform Act of 1976**	**Amdt. 115 to H.R. 1147**
(Introduced by Mr. Bayh for himself and others.) To grant the Secretary of the Treasury the authority to waive unnecessary regulations and simplify others which govern the procedures for operating a still to provide gasohol	Amdt. 440 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
To encourage the conservation of motor fuels	S. 1749
To encourage the conservation of motor fuels	S. 1750
To amend the Internal Revenue Code of 1954 to provide an election for income from certain spacecraft to be treated as income from sources within the United States	S. 1854
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Bentsen for himself and Mr. Johnston.) To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profits tax on the first 1,000 barrels of daily production	S. 2533
To authorize the President to establish a program to reduce and order the demand for motor fuel during a severe energy supply interruption	S. 2570
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
To amend the Internal Revenue Code of 1954 to provide a credit for investment in equity securities of domestic corporations	S. 3071

AMENDMENTS

To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
Re: Limitations on oil imports	Amdt. 690 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Tower for himself and others.) Re: Adjustments in collection and administration of windfall profit tax	Amdt. 829 to H.R. 3919
Re: Severance taxes	Amdts. 928–947 to H.R. 3919
Re: Base price for tier 1 oil	Amdts. 948–967 to H.R. 3919
Re: Tier 2 oil decline rate	Amdts. 968–970 to H.R. 3919
To require congressional review of any rule, regulation, or order establishing limits on the total volume of petroleum imported into the United States or any fee on such imports	UP amdt. 840 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Dole for himself and others.) To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes	S. 441
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Percy for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax	S. 1859
(Introduced by Mrs. Kassebaum for herself and Mr. Pressler.) To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for certain interest on agricultural operating loans	S. 2503
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Dole for himself and Mrs. Kassebaum.) To increase the priority for United School District No. 337, Mayetta and Hoyt, Kans., a local educational agency, so as to assure that such agency shall be eligible for funding in fiscal year 1980, under P.L. 815, 81st Congress, relating to school construction costs in areas affected by Federal activities	Amdt. 559 to H.R. 3434
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

KENNEDY, EDWARD M., Massachusetts

(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Cohen for himself and others.) To amend title XVIII of the Social Security Act to provide for reciprocal agreements for services covered outside the United States	S. 681
(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury	S. 1153
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes	S. 1290
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
To provide for improvements in the structure and administration of Federal tax courts, and for other purposes	S. 1691
(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all resident of the United States at affordable prices through a system that provides for cost controls	S. 1720
(Introduced by Mr. Javits for himself and others.) To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent	S. 2841

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profit tax	Amdt. 621 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) Re: Incentives for international exploration of oil	Amdt. 680 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) To delete committee provisions relating to limitation on total family benefits in disability cases and reduction in number of dropout years for younger disabled workers	Amdt. 1628 to H.R. 3236

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law	S. 485
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444
(Introduced by Mr. Schweiker for himself and others.) To amend the Public Health Service Act and the Internal Revenue Code of 1954 to provide for comprehensive health care reform, and for other purposes	S. 1590
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Laxalt for himself and Mr. Jepsen.) To strengthen the American family and promote the virtues of family life through education, tax assistance, and related measures	S. 1808
(Introduced by Mr. Laxalt for himself and others.) To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over	S. 2208
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Boschwitz for himself and others.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Bumpers for himself and others.) To amend the Internal Revenue Code of 1954 to equalize the tax treatment of domestic and foreign investors	S. 192
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer	S. 201
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Inouye (for Mr. Talmadge) for himself and Messrs. Matsunaga and Nunn.) To provide for demonstration projects for training and employment of recipients of benefits, under programs of Aid to Families with Dependent Children, as homemakers and home health aides	S. 421
(Introduced by Mr. Stafford for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes	S. 458
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a certified nurse-midwife under the medicare and medicaid programs	S. 656
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
(Introduced by Mr. Hatfield for himself and Mr. Leahy.) To modify and improve the financial incentives provided in pt. D of title IV of the Social Security Act with respect to State programs established under such part for the collection of support obligations assigned under pt. A of such title	S. 941
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Leahy for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the treatment of certain individuals engaged in the harvesting of timber for purposes of employment taxes	S. 987
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Leahy for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 1180
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Baucus for himself and others.) To amend the Internal Revenue Code of 1954 and title 28 of the United States Code to provide for the award of reasonable court costs, including attorney's fees, to prevailing parties in civil tax actions, and for other purposes	S. 1444

(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Levin for himself and Mr. Leahy.) To amend title XVI of the Social Security Act to remove certain work disincentives, and for other purposes	S. 1657
(Introduced by Mr. Leahy for himself and others.) To provide for the installation of telecommunications devices for the deaf in agencies of Federal, State, and local governments, in offices of Members of Congress, and in other locations, to amend the Internal Revenue Code of 1954 to provide tax incentives for the purchase of telecommunication devices by the deaf, and for other purposes	S. 1869
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 and the Social Security Act to provide for a reduction in social security taxes	S. 2804
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
To discharge the States from the obligation of repayment of money deposited with them under the act of June 23, 1936	S. 3068

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	Amdts. 618–619 to H.R. 3919
(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profits tax	Amdt. 621 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Nelson for himself and others.) Re: Windfall profit tax on newly discovered oil	Amdts. 659–667 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Percentage depletion	Amdt. 700 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 766 to H.R. 3919
(Introduced by Mr. Ribicoff for himself and others.) Re: Minimum tax on certain oil	Amdt. 776 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Woodburning furnaces	Amdts. 839–840 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 841 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 892–895 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Qualified stripper oil exemption, heavy oil	Amdt. 896 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

LEVIN, CARL, Michigan

(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 395
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes	S. 825
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Levin for himself and Mr. Leahy.) To amend title XVI of the Social Security Act to remove certain work disincentives, and for other purposes	S. 1657
To amend title XVI of the Social Security Act to remove certain work disincentives, and for other purposes	S. 1657
To amend title IV of the Social Security Act to provide for a program of adoption assistance	S. 1661
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Riegle for himself and Mr. Levin.) To provide that certain foreign losses which were economically incurred before Dec. 31, 1975, will not be subject to the loss recapture rules of the Tax Reform Act of 1976	S. 2484
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law	S. 2547
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Levin for himself and others.) To amend title XIX of the Social Security Act to require that States provide medicaid coverage for dental services (including dental prosthetics) for eligible individuals 65 or older	S. 2761
(Introduced by Mr. Baucus for himself and others.) To discourage tax loss farming, and for other purposes	S. 27[illegible]
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Levin for himself and Mr. Riegle.) To amend the Trade Act of 1974 to provide readjustment assistance to workers and firms supplying essential parts or services, or extracted minerals, to import impacted firms	S. 3035
To amend title IV of the Social Security Act to allow States to make AFDC shelter payments in the form of vendor payments where an AFDC recipient has failed to make two consecutive rent payments, and for other purposes	S. 3121
To amend title IV of the Social Security Act to require States to make AFDC shelter payments in the form of vendor payments where an AFDC recipient has failed to make two consecutive payments, and for other purposes	S. 3144

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Levin for himself and others.) To delete the means test for adoption assistance and provide full medicaid coverage for adopted children with special needs up to age 18	Amdt. 541 to H.R. 3434
(Introduced by Mr. Levin for himself and others.) To provide adoption eligibility for supplemental security income recipients, to delete the means test for adoption assistance, and to provide full medicaid coverage for adopted children with special needs up to age 18	Amdt. 553 to H.R. 3434
Re: Electric motor vehicle credit	Amdt. 595 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
Re: Aerodynamic equipment	Amdt. 719 to H.R. 3919
(Introduced by Mr. Levin for himself and others.) Re: Credit to public utilities	Amdts. 720 and 1377 to H.R. 3919
Re: Credit for interest on savings accounts	Amdt. 721 to H.R. 3919
To provide adoption eligibility for SSI recipients; deleting the means test for adoption assistance; and providing full medicaid coverage for adopted children with special needs up to age 18	UP amdt. 553 to H.R. 3434

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes ---------- S. 55

To extend certain expired provisions related to the child support program under title IV–D of the Social Security Act and to child care under title XX of the Social Security Act ---------- S. 257

(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes ---------- S. 350

(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes ---------- S. 351

(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes ---------- S. 463

To make technical correction related to the Revenue Act of 1978 ---------- S. 614

To amend the Social Security Act by adding thereto a new title XXI which will require employers to provide insurance against the costs of catastrophic illness for their employees and their families; by providing tax credits to assist other persons to purchase such coverage on their own behalf; by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes ---------- S. 760

(Introduced by Mr. Long for himself and Mr. Dole.) To simplify certain provisions of subtitle F of the Internal Revenue Code of 1954 ---------- S. 1062

(Introduced by Mr. Long for himself and Mr. Dole.) To amend sec. 453(b) of the Internal Revenue Code of 1954 to simplify the rules relating to certain installment sales ---------- S. 1063

(Introduced by Mr. Williams for himself and others.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, as amended, for the purpose of improving retirement income security under private multiemployer pension plans by strengthening the funding requirements for those plans, authorizing plan preservation measures for financially troubled multiemployer pension plans, and revising the manner in which the pension plan termination insurance provisions apply to multiemployer plans ---------- S. 1076

To authorize appropriations for the U.S. International Trade Commission and the U.S. Customs Service for fiscal year 1980, and for other purposes ---------- S. 1132

(Introduced by Mr. Long for himself and Mr. Gravel.) To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stock ownership plans through the investment tax credit to provide a credit against tax for contributions to an employee stock ownership plan based upon wages rather than investment in equipment, and for other purposes ---------- S. 1240

(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes ---------- S. 1376

(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program ---------- S. 1382

(Introduced by Mr. Boren for himself and others.) To amend title IV of the Social Security Act to provide for a demonstration program of block grants to States in lieu of Federal matching for aid to families with dependent children ---------- S. 1579

(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services ---------- S. 1703

To amend the investment credit provisions of the Internal Revenue Code of 1954 to accelerate the time for applying the 90 percent limit based on tax liability and then provide for refundability of currently earned investment credits after the close of the year in which earned and for refundability of any previously earned but unused investment credit after the close of the last year to which the unused credit may be carried ---------- S. 2157

(Introduced by Mr. Nelson for himself and Mr. Long.) To prohibit until Jan. 1, 1982, the conversion of the rates of duty on certain unwrought lead to ad valorem equivalents	S. 2250
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405
(Introduced by Mr. Long for himself and Mr. Dole.) To amend the Internal Revenue Code of 1954 to revise the rules relating to certain installment sales	S. 2451
To amend ch. 42 of the Internal Revenue Code of 1954 with respect to the determination of second tier taxes	S. 2485
To amend the Internal Revenue Code of 1954 to provide that certain evergreen trees more than 3 years old will be treated as timber	S. 2504
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction for business gifts awarded to employees by reason of length of service or for safety achievement	S. 2505
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Long for himself and Mr. Moynihan.) To authorize an extension and amendment of the revenue sharing program to provide general purpose fiscal assistance to local governments, and for other purposes	S. 2574
To authorize appropriations to the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative, and for other purposes	S. 2697
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Long for himself and others.) To amend title XI of the Social Security Act with respect to nonprofit health care philanthropy	S. 2909
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stockownership plans through the investment tax credit, to provide a credit against tax for contributions to an employee stockownership plan based upon wages as an alternative to that based on investment in equipment, and for other purposes	S. 2982
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from nonconventional fuel to solid fuel pellets made from biomass	S. 3057
(Introduced by Mr. Long for himself and Mr. Roth.) To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain stocks and bonds of qualified small corporations	S. 3174

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committee shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committee shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	**Amdt. 116 to H.R. 2534**
In effect, substitutes for amendment No. 111 a new section at the end of the bill containing the same language as amendment No. 116	**Amdt. 124 to H.R. 2534**
Re: Child support and social service programs	**UP amdt. 56 to H.R. 3091**
Re: Phaseout of tax	**Amdt. 688 to H.R. 3919**
Re: Tier 2 oil decline rate	**Admts. 971–1001 to H.R. 3919**
Re: Stripper oil	**Admts. 1002 and 1003 to H.R. 3919**
Re: Severance taxes	**Admts. 1004–1025, 1480–1495, 1510–1539 to H.R. 3919**

AMENDMENTS—Continued

Re: Exemption for interests held by State or local governments	Amdts. 1026–1031, 1479, 1496–1499, 1500–1509, 1540–1547 to H.R. 3919
Re: Base level for purposes of defining incremental tertiary oil	Amdts. 1062–1223, 1275–1308 to H.R. 3919
Re: Monthly increments in the base price for tier 2 oil	Amdts. 1224–1274 to H.R. 3919
Re: Exemption for economic interests in crude oil held by the United States	Amdt. 1593 to H.R. 3919
To treat intercity buses as energy property eligible for the additional energy percentage of 10 percent	UP amdt. 826 to H.R. 3919
To authorize funds for fiscal years 1980–82 to provide grants to States to assist low- and moderate-income individuals to meet home energy costs	UP amdt. 827 to H.R. 3919

SENATE RESOLUTIONS

Requesting an additional $30,000 for the Committee on Finance for routine committee expenses	S. Res. 51
Requesting an additional $1,300,000 for the Committee on Finance for inquiries and investagtions	S. Res. 52
An original resolution waiving sec. 402(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 1543	S. Res. 269
An original resolution increasing the limitation on expenditures by the Committee on Finance for the procurement of consultants	S. Res. 293
An original resolution authorizing additional expenditures by the Committee on Finance	S. Res. 337
An original resolution waiving sec. 303(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 3236 and the conference report thereon	S. Res. 431
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans	S. 75
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Bumpers for himself and others.) Taxpayers' Bill of Rights Act	S. 326
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Javits for himself and others.) To amend title IV of the Social Security Act to improve the aid to families with dependent children program and provide fiscal relief for States and localities	S. 965
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determinations	S. 1032
(Introduced by Mr. Talmadge for himself and Mr. Boren.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added 1979	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes	S. 1275
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435

(Introduced by Mr. McClure for himself and others.) To provide economic incentives for the production of alcohol fuels and for the construction and operation of alcohol fuel production facilities; to establish a system to assure a constant supply of stock for the operation of such production facilities; to encourage and promote alcohol fuels, alcohol fuel blends and related research, and for other purposes	S. 1587
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the amortization of startup expenditures paid or incurred in starting a new trade or business	S. 1638
(Introduced by Mr. Leahy for himself and others.) To provide for the installation of telecommunications devices for the deaf in agencies of Federal, State, and local governments, in offices of Members of Congress, and in other locations, to amend the Internal Revenue Code of 1954 to provide tax incentives for the purchase of telecommunication devices by the deaf, and for other purposes	S. 1869
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
(Introduced by Mr. Williams for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate savings of income for retirement, and for other purposes	S. 1925
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Thurmond for himself and others.) To amend title II of the Social Security Act to provide that income attributable to services performed before an individual first becomes entitled to old-age insurance benefits shall not be taken into account (after 1977) in determining his or her gross income for purposes of the earnings test	S. 2083
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Boschwitz for himself and others.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
Re: Income tax deduction for utility taxes	Amdts 587 and 596 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
To provide for and maintain the continued existence of a viable U.S. sugar industry	S. 17
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts of savings	S. 18
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Dole for himself and others.) To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes	S. 441
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources	S. 890
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
To amend the Internal Revenue Code of 1954 to allow a credit against income tax for the purchase of an electric vehicle or for converting a vehicle powered by an internal combustion engine to electric power	S. 1320
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Boren for himself and others.) To amend title IV of the Social Security Act to provide for demonstration program of block grants to State in lieu of Federal matching for aid to families with dependent children	S. 1579
(Introduced by Mr. McClure for himself and others.) To provide economic incentives for the production of alcohol fuels and for the construction and operation of alcohol fuel production facilities; to establish a system to assure a constant supply of stock for the operation of such production facilities; to encourage and promote alcohol fuels, alcohol fuel blends and related research, and for other purposes	S. 1587
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597

To provide that residents of certain institutions otherwise eligible to receive supplemental security income payments shall not be deprived of such payments	S. 1894
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) **To repeal the carryover basis provisions of the Tax Reform Act of 1976**	Amdt. 115 to H.R. 1147
(Introduced by Mr. McClure for himself and Mr. Cochran.) Re: Excess petroleum profits tax	Amdt. 588 to H.R. 3919
Re: Electric motor vehicle credit	Amdt. 595 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 693 to H.R. 3919
Re: Biomass and biomass property defined	Amdts. 704, 725–727 to H.R. 3919
Re: Expedite and simplified procedures for exemption from distilled spirits rules for small plants producing alcohol fuels	Amdt. 705 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
Re: Alcohol fuels	Amdts. 863–868 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
Re: Alcohol fuels	Amdts. 1309–1316 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Exemption of newly discovered oil	Amdts. 1590–1591 to H.R. 3919
To strike adoption assistance payments provisions	UP amdt. 666 to H.R. 3434
To extend the temporary increase in the public debt until Sept. 30, 1981	UP amdt. 1324 to S. Res. 569

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors — S. 76

(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer — S. 201

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States — S. 208

To modify the method of establishing quotas on the importation of certain meat to include within such quotas certain meat products, and for other purposes — S. 371

(Introduced by Mr. Dole for himself and Mr. McGovern.) To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the highway use tax — S. 396

(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes — S. 463

(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes — S. 542

(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers — S. 555

(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates — S. 1078

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976 — S. 1163

(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979 — S. 1200

(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease — S. 1203

(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare — S. 1295

(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations — S. 1384

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities — S. 1435

(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act — S. 1598

(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax — S. 2064

(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad — S. 2283

(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from taxation interest earned on obligations substantially all of the proceeds of which are used to provide financing for railroad rehabilitation — S. 2486

(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals — S. 2581

(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States — S. 2773

(Introduced by Mr. Baucus for himself and others.) To discourage tax loss farming, and for other purposes — S. 2781

(Introduced by Mr. Metzenbaum for himself and others.) To amend the Railroad Retirement Act of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses — S. 2979

(Introduced by Mr. McGovern for himself and Mr. Durenberger.) To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable	S. 3004
(Introduced by Mr. Durenberger for himself and Mr. McGovern.) To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable	S. 3008

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Bayh for himself and others.) To grant the Secretary of the Treasury the authority to waive unnecessary regulations and simplify others which govern the procedures for operating a still to provide gasohol	Amdt. 440 to H.R. 3919
(Introduced by Mr. Bayh for himself and Mr. McGovern.) To establish a procedure to grant a refund or tax credit on excise taxes paid by gasohol marketers and retailers on gasoline	Amdt. 441 to H.R. 3919
(Introduced by Mr. Bayh for himself and Mr. McGovern.) To permanently exempt gasoline used to produce gasohol from the 4 cents Federal excise tax on gasoline	Amdt. 442 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Nelson for himself and others.) Re: Windfall profit tax on newly dicovered oil	Amdts. 659–667 to H.R. 3919
(Introduced by Mr. McGovern for himself and others.) Re: Reservation of windfall profit tax for certain uses	Amdts. 668–669 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Percentage depletion	Amdt. 700 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) To delete committee provisions relating to limitation on total family benefits in disability cases and reduction in number of dropout years for younger disabled workers	Amdt. 1628 to H.R. 3236
To reserve $1 billion for improvements in the Nation's freight and passenger railroad system	UP amdt. 844 to H.R. 3919

SENATE RESOLUTIONS

Regarding the need to reduce the Federal debt	S. Res. 408
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 82
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	**S. 555**
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 2512
(Introduced by Mr. Nelson for himself and Mr. Moynihan.) To provide that revenue ruling 80–60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980	S. 2805
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committee shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	**Amdt. 116 to H.R. 2534**
(Introduced by Mr. McGovern for himself and others.) Re: Reservation of windfall profit tax for certain uses	Amdts. 668–669 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Packwood for himself and others.) Re: Tax-exempt treatment of bonds for certain hydroelectric generating facilities	**Amdt. 820 to H.R. 3919**
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
To delete provisions providing for the refund of credit in excess of tax liability and to delete provisions relating to trust funds other than the Taxpayer Trust Fund	UP amdt. 843 to H.R. 3919

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Mathias for himself and others.) To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by sec. 334 of the Social Security Amendments of 1977	S. 294
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Mathias for himself and Mr. Stafford.) To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions and to provide a deduction for contributions to such trusts	S. 602
(Introduced by Mr. Mathias for himself and Mr. Moynihan.) To prohibit taxation by a State of electricity generated in that State and transmitted to and consumed in another State	S. 619
To amend the Internal Revenue Code of 1954 to provide for a reduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 634
To amend the Internal Revenue Code of 1954 to repeal the requirement that officers of organizations or groups sponsoring foreign business related meetings verify certain activities of individuals attending such meetings	S. 940
To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for medical and legal malpractice liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers for malpractice insurance, and for other purposes	S. 943
(Introduced by Mr. Mathias for himself and others.) To provide that annuity contracts purchased by the Uniformed Services University of the Health Sciences shall be entitled to the benefits of sec. 403(b) of the Internal Revenue Code of 1954	S. 945
To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce	S. 983
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures	S. 1345
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
To amend the Internal Revenue Code of 1954 to provide that motion picture films and video tapes which are produced for sale or rent as training films are to be treated as educational films for purposes of the investment credit	S. 1619

To amend the Internal Revenue Code of 1954 to increase the dividend exclusion from $100 to $1,000	S. 1620
To amend the Internal Revenue Code of 1954 to allow a credit against tax at the same rate as the investment tax credit to investors purchasing bonds the proceeds of which are to be used to acquire new sec. 38 equipment	S. 1621
To amend the Internal Revenue Code of 1954 to allow a credit against tax to individuals in respect of their acquisitions of stock traded on an established market	S. 1622
To amend the Internal Revenue Code of 1954 to provide an inflation adjustment in the determination of capital gains and losses of individuals	S. 1623
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States	S. 1688
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
To amend the Internal Revenue Code of 1954 to eliminate the disability requirement from the sick pay exclusion and to make the exclusion available to all individuals regardless of age	S. 1732
To extend for 1 year the effective date of the provision relating to changes in exclusions from Federal income tax for sick pay	S. 1733
To amend the Internal Revenue Code of 1954 to provide that the first $5,000 of income of individuals 65 years of age or over shall be excluded	S. 1734
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business	S. 1867
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 2512
To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain amounts attributable to inflation	S. 2591
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
To amend the Internal Revenue Code of 1954 to increase the amount and availability of the exclusion for earned income from sources without the United States	S. 2814
To amend the Internal Revenue Code of 1954 to allow a credit against income tax to manufacturers for certain payroll costs paid or incurred during the first 3 years of the employment of an employee	S. 2817
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to exempt officers and crew members of fishing vessels up to 15 tons from the provisions of the Federal Unemployment Tax Act	S. 2900
(Introduced by Mr. Mathias for himself and Mr. Sarbanes.) To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds	S. 2902
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938
(Introduced by Mr. Metzenbaum for himself and others.) To amend the Railroad Retirement Act of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses	S. 2979
To amend the Internal Revenue Code of 1954 to permit the rollover gain from the sale of farmland development rights to a State under a farmland preservation program, and for other purposes	S. 3048
To prevent the estate tax law from operating to encourage or to require the destruction of open lands by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms a part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances	S. 3178

(Introduced by Mr. Armstrong for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes	S. 3203

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
Re: Residential and business energy credits	Amdt. 736 to H.R. 3919
Re: Elimination of the marriage tax	Amdt. 1588 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide accelerated and simplification depreciation for small business	S. 110
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid	S. 220
(Introduced by Mr. Inouye (for Mr. Talmadge) for himself and Messrs. Matsunaga and Nunn.) To provide for demonstration projects for training and employment of recipients of benefits, under programs of aid to families with dependent children, as homemakers and home health aides	S. 421
(Introduced by Mr. Matsunaga for himself and Mr. Inouye.) To extend the period for duty-free entry of a 3.60 meter telescope and associated articles for the use of the Canada-France-Hawaii Telescope Project at Mauna Kea, Hawaii	S. 424
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers	S. 464
To amend sec. 457 of the Internal Revenue Code of 1954 to extend to deferred compensation plans maintained by tax exempt organizations the treatment conferred upon such plans maintained by State and local governments by the Revenue Act of 1978	S. 511
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
To amend sec. 37 of the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly	S. 744
For the relief of Paul E. Zirkle	S. 763
To amend the Tariff Act of 1930 to increase from $250 to $600 the amount for informal entry of goods	S. 845
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act with respect to health programs authorized under it, and for other purposes	S. 913
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid	S. 1008
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits	S. 1068
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury	S. 1153
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act with respect to health programs authorized by it, and for other purposes	S. 1230
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act to provide for the direct reimbursement of qualified psychiatric nurses under medicare and medicaid	S. 1238
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
To amend title II of the Social Security Act to provide an alternative retirement test for certain individuals receiving self-employment income substantially attributable to their activities in a preceding taxable year	S. 1498
To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property	S. 1502
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1571

(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
To amend the Tariff Schedules of the United States to repeal the duty on certain field glasses and binoculars	S. 1738
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
To amend the Employee Retirement Income Security Act of 1974 for the purpose of facilitating the investment by employee pension benefit plans in qualifying employer real property	S. 1958
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
To authorize certain withholding of seamen's wages on a voluntary basis	S. 2158
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock	S. 2168
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act to provide for the direct reimbursement of qualified gerontological nurse practitioners under medicare and medicaid	S. 2644
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend title 5, U.S. Code, to provide for access to qualified professional gerontological nurse practitioners without prior referral in the Federal employee health benefits program	S. 2645
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Cranston for himself and Mr. Matsunaga.) To amend sec. 51(d) of the Internal Revenue Code of 1954 to make technical modifications in the definition of an economically disadvantaged Vietnam-era veteran and to remove the age criterion applicable to such definition	S. 2838
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Matsunaga for himself and Mr. Inouye.) To amend the Social Security Act with respect to professional mental health services	S. 3029
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from nonconventional fuel to solid fuel pellets made from biomass	S. 3057
To amend the Employee Retirement Income Security Act of 1974, for the purpose of waiving preemption in the case of the Hawaii Prepaid Health Care Act	S. 3151

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
Re: Electric motor vehicle credit	Amdt. 595 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production tax credit phaseout	Amdt. 717 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Qualifying processed wood fuels production credits	Amdt. 768 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production credit for nonconventional fuels	Amdt. 769 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and Mr. Nelson.) Re: Production credit for nonconventional fuels	Amdts. 817–819 to H.R. 3919
To restore the waiver of preemption in the case of the Hawaiian health plan	UP amdt. 1539 to H.R. 3904

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid	S. 220
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 395
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to expend the category of targeted groups for whom the new employee credit is available to include displaced homemakers	S. 464
To amend the Internal Revenue Code of 1954 to allow the payment of income tax on certain income support or deficiency payments to wheat and feed grain producers to be made in the year when the income normally received from the crops have been reported	S. 618
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
(Introduced by Mr. Bumpers for himself and others.) To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Bentsen for himself and for others.) To suspend the duty on freight cars until the close of June 30, 1981	S. 1004
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits	S. 1068
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070

(Introduced by Mr. Talmadge for himself and Mr. Boren.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 1488
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the amortization of startup expenditures paid or incurred in starting a new trade or business	S. 1638
(Introduced by Mr. Chiles for himself and others.) To amend title XI of the Social Security Act to authorize civil monetary penalties for certain fraudulent activities in the medicare and medicaid programs, and for other purposes	S. 1662
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
To amend the Internal Revenue Code of 1954, to enhance savings and retirement for American taxpayers	S. 2653
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 and the Social Security Act to provide for a reduction in social security taxes	S. 2804
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Metzenbaum for himself and others.) To amend the Railroad Retirement Act of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses	S. 2979

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
Re: Foreign Tax Credit	Amdt. 582 to H.R. 3919
Re: Deferral and Foreign Subsidiaries	Amdt. 583 to H.R. 3919
(Introduced by Mr. Nelson for himself and others.) Re: Windfall profit tax on newly discovered oil	Amdts. 659–667 to H.R. 3919
(Introduced by Mr. McGovern for himself and others.) Re: Reservation of windfall profit tax for certain uses	Amdts. 668–669 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
To eliminate the requirement that Indian tribes and Alaskan Native villages give assurances that revenue sharing funds will be expended for members of the tribe or village residing in certain county areas	Amdt. 2621 to S. 2574
To prohibit the use of funds appropriated under this bill to implement proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain property	Amdt. 2636 to H.J. Res. 637

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Hayakawa for himself and others.) Relating to withholding tax of certain interest and dividends	S. Res. 411
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 6
(Introduced by Mr. Church for himself and others.) Relating to increased security benefits	S. Con. Res. 8
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 9

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provision added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Bayh for himself and others.) To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes	S. 1275
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls	S. 1720
(Introduced by Mr. Metzenbaum for himself and others.) To amend title XVIII of the Social Security Act to provide medicare coverage for influenza and pneumonia vaccines	S. 2154
To amend title XVIII of the Social Security Act to provide coverage for dental care, eyeglasses, and hearing aids under the pt. B supplementary medical insurance program	S. 2590
(Introduced by Mr. Levin for himself and others.) To amend title XIX of the Social Security Act to require that States provide medicaid coverage for dental services (including dental prosthetics) for eligible individuals 65 or older	S. 2761
(Introduced by Mr. Javits for himself and others.) To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent	S. 2841
(Introduced by Mr. Metzenbaum for himself and others.) To amend the Railroad Retirement Act of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses	S. 2979

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profits tax	Amdt. 621 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Percentage depletion	Amdt. 700 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 761 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 783 to H.R. 3919
To strike out the provisions phasing out the windfall profit tax	UP Amdt. 857 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) To delete committee provisions relating to limitation on total family benefits in disability cases and reduction in number of dropout years for younger disabled workers	Amdt. 1628 to H.R. 3236
(Introduced by Mr. Javits for himself and others.) To allow higher total family benefits than the committee bill for disabled workers who have primary benefits in the range of $283 to $487 per month	Amdt. 1646 to H.R. 3236

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	S. Con. Res. 108

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide coverage under the Federal old-age, survivors, and disability insurance system for Members of Congress and employees of the legislative branch	S. 1249
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States	S. 1688
(Introduced by Mr. Simpson for himself and others.) To deny eligibility for unemployment compensation benefits to certain members of the Armed Forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations	S. 2084
To amend the Internal Revenue Code of 1954 to permit certain multi-year pension plan distributions to be treated as qualifying rollover distributions	S. 2751
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773

AMENDMENTS

(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans	S. 75
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
To amend the definition of employee for certain purposes of the Internal Revenue Code	S. 394
To amend the Internal Revenue Code of 1954 to recognize and define theatrical production organizations, to allow cost recovery accounting for theatrical production organizations, to allow the investment tax credit for theatrical production costs, to provide for capital gain treatment upon sale of certain theatrical production rights, to allow for limited nonrecognition of gain realized or income derived by a theatrical production organization, and to provide for capital gain treatment for sales by authors of first theatrical production rights and the initial subsequent sale of ancillary rights	S. 397
For the relief of the Manhattan Bowery Corporation, of New York, N.Y.	S. 401
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Dole for himself and others.) To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate	S. 508
To extend for 2 years at its present level the program of general revenue sharing provided under the State and Local Fiscal Assistance Act of 1972	S. 513
(Introduced by Mr. Heinz for himself and others.) To amend the Tariff Act of 1930 with respect to the imposition of countervailing duties, and for other purposes	S. 538
To authorize a targeted fiscal assistance program for payments to local governments requiring fiscal relief, an antirecession fiscal assistance program, and for other purposes	S. 566
(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity	S. 591
(Introduced by Mr. Mathias for himself and Mr. Moynihan.) To prohibit taxation by a State of electricity generated in that State and transmitted to and consumed in another State	S. 619
To amend the Internal Revenue Code of 1954 with respect to the treatment of certain employee's trusts organized to invest in real estate	S. 650
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in original issue stock of small- and medium-sized corporations	S. 655
(Introduced by Mr. Cohen for himself and others.) To amend title XVIII of the Social Security Act to provide for reciprocal agreements for services covered outside the United States	S. 681
(Introduced by Mr. Mathias for himself and others.) To provide that annuity contracts purchased by the Uniformed Services University of the Health Sciences shall be entitled to the benefits of sec. 403(b) of the Internal Revenue Code of 1954	S. 945
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition and fees to provide a higher education for himself, his spouse, or his dependents	S. 1050
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for certain educational expenses	S. 1051
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide an income tax credit to corporations for contributions to basic research	S. 1065

MOYNIHAN, DANIEL PATRICK, New York—Continued

(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any country which is a member of the Organization of Petroleum Exporting Countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest and the Congress does not disapprove the designation	S. 1067
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits	S. 1068
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition	S. 1095
To amend title XX of the Social Security Act to increase the entitlement ceiling, and for other purposes	S. 1184
(Introduced by Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide that research and experimental expenditures in connection with a patent may be amortized for any period of not less than 60 months	S. 1254
(Introduced by Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide that net operating losses incurred by a corporation during its first 3 taxable years may be carried over to the next 10 taxable years	S. 1255
(Introduced by Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures	S. 1256
(Introduced by Mr. Bentsen for himself and Mr. Moynihan.) To amend the Internal Revenue Code of 1954 to provide incentives for research and development by providing an increase investment credit or the allowance of rapid amortization, and for other purposes	S. 1257
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes	S. 1290
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1580
To extend for 4 years the existing suspension of duty on crude feathers and down	S. 1581
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition	S. 1659
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products	S. 1664
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
To extend the time period for congressional study of certain fringe benefits	S. 1747
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to individuals for the amount by which the cost of heating their home increases more rapidly than the Consumer Price Index, and to provide an energy cost allowance to SSI recipients and AFDC recipients	S. 1766

To amend the Social Security Act to revise the medicaid matching formula	S. 2073
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the application of the investment tax credit to property purchased by a person who is engaged in the trade or business of furniture rental or leasing to others	S. 2415
To amend the Internal Revenue Code of 1954 to provide for an investment tax credit for theatrical productions	S. 2500
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction for business gifts awarded to employees by reason of length of service or for safety achievement	S. 2505
(Introduced by Mr. Long for himself and Mr. Moynihan.) To authorize an extension and amendment of the revenue sharing program to provide general purpose fiscal assistance to local governments, and for other purposes	S. 2574
To clarify the definition of the term "local furnishing" in the Internal Revenue Code of 1954	S. 2660
(Introduced by Mr. Moynihan for himself and Mr. Schmitt.) To require that most-favored-nation treatment be granted only to the products of countries which have not expropriated U.S. citizens' property without compensation therefor	S. 2721
To amend the Social Security Act to provide for low income energy assistance to recipients of aid to families with dependent children and recipients of supplemental security income benefits	S. 2723
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens	S. 2775
(Introduced by Mr. Nelson for himself and Mr. Moynihan.) To provide that revenue ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980	S. 2805
(Introduced by Mr. Javits for himself and others.) To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent	S. 2841
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes	S. 2906
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938
To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute	S. 2948
To ammend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute	S. 2949
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to promote capital investment in small business, and for other purposes	S. 2998
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the "marriage penalty"	S. 3032
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040
To amend the Internal Revenue Code of 1954 to provide a 67 percent maximum tax rate for individual income taxes and to reduce capital gains tax rates for corporations and individuals	S. 3052
To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of welfare and medicaid costs, and for other purposes	S. 3064
To amend the Internal Revenue Code of 1954 to provide that certain research and development expenditures will not be taken into account for purposes of the "small-issue exemption" from the industrial development bond rules	S. 3086
To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis	S. 3088
(Introduced by Mr. Moynihan for himself and others.) To amend sec. 6427(e) of the Internal Revenue Code of 1954	S. 3090
To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of welfare and medicaid costs, and for other purposes	S. 3093

To provide for a temporary program of Federal supplemental unemployment compensation----------	S. 3135
To amend the Internal Revenue Code of 1954 to increase the amount that an artist may deduct when he contributes an artistic composition to charity --	S. 3175
To amend a provision of the Internal Revenue Code dealing with involuntary conversions of broadcast property --	S. 3176
(Introduced by Mr. Heinz for himself and Mr. Moynihan.) To amend sec. 504 of the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences---	S. 3201
To amend the Internal Revenue Code to permit a taxpayer to reduce his windfall profit tax liability by 25 percent of the amount of excess profits taxes he has paid State government------------------	S. 3210
To amend the Internal Revenue Code of 1954 with respect to the tax treatment of Americans abroad --	S. 3251
To amend the Internal Revenue Code of 1954 to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate--	S. 3252
To amend sec. 280 of the Internal Revenue Code of 1954 to exclude from the application of such section expenses incurred by an author of a book or similar property in the writing of such book or property --	S. 3253
To amend the Internal Revenue Code of 1954 to exclude from gross income of an employee the value of public transit passes provided by his employer, to provide a refundable tax credit to an employer in an amount equal to 5 percent of the cost of public transit provided by such employer to his employee, and for other purposes----------	S. 3254
To amend the Internal Revenue Code to clarify when the costs of maintaining an office at home may be deducted--------------------------------	S. 3255

AMENDMENTS

To require that the Congress, in considering balanced budgets for fiscal years 1981 and 1982 (as provided for in amendment 116) shall maintain, as nearly as possible, equal per capita expenditure levels among the several States adjusted for differing costs of living, and shall maintain equal per capita expenditure levels among the territories and possessions of the United States which bear the same ratio to the per capita expenditure levels for the several States as the per capita expenditure levels for such territories and possessions for fiscal year 1979 bear to the per capita expenditure levels for the several States for that fiscal year--	Amdt. 118 to H.R. 2534
To require that the President and the Congress, in considering balanced budgets for fiscal years 1981 and 1982 (as provided for in amendment 116) "shall, in the course of reducing Federal outlays and expenditures, allocate such reductions among the several States on an equitable basis in order to insure that some States are not required to sacrifice more than others simply because of the nature of the Federal programs being carried out within those States."--------------------------	Amdt. 119 to H.R. 2534
To require that the Budget Committees, in developing balanced budgets for fiscal years 1981 and 1982 (as provided for in amendment 116), report on the impact of expenditure reductions on (1) the distribution of Federal funds among States and regions; (2) urban, suburban, and rural areas; and (3) States and political subdivisions as related to variations in unemployment, tax effort, cost of living, age distribution within the population, and proportion of population living in poverty --	Amdt. 120 to H.R. 2534
To provide that "in reducing Federal outlays and obligational authority for the purpose of balancing the budget, the Congress shall take into account, in determining the amount of such reductions for each Federal program and functional budget category, the impact of the reductions on different regions, States, and municipalities, including their relatively different levels of population, costs-of-living, public assistance needs, and the different proportions of their populations which are made up of persons who are elderly, poor, unemployed, or dependent upon public assistance." ----------------------------------	Amdt. 121 to H.R. 2534
To provide that "in reducing Federal outlays and obligational authority for the purpose of achieving a balanced budget, the Congress shall, to the greatest extent possible, reduce tax expenditures rather than appropriations."------------------	Amdt. 122 to H.R. 2534
To provide that "in establishing appropriate levels of Federal outlays and obligational authority for the purpose of balancing the budget, the Budget Committees of each House of the Congress shall take into account the differing impact on different States of reducing such outlays and authority for particular programs. In the reports accompanying the budget resolutions for such budgets, each such committee shall set forth an analysis of the effect each proposed reduction will have on those regions, States, and municipalities whose populations, costs-of-living, and public assistance requirements are greater than others."------------	Amdt. 123 to H.R. 2534
(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child--	Amdt. 390 to S. 1204

AMENDMENTS—Continued

(Introduced by Mr. Cranston for himself and others.) To revise the existing federally-supported foster care system for dependent and neglected children, establishing an adoption assistance program to encourage the adoption of children with special needs, and revising the existing federally-supported child welfare services program	Amdt. 392 to S. 966
(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	Amdts. 618–619 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Phaseout of windfall profit tax	Amdts. 649–650 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production tax credit phaseout	Amdt. 717 to H.R. 3919
(Introduced by Mr. Moynihan for himself and Mr. Jackson.) Re: Energy-related uses of tax-exempt bonds	Amdt. 723 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production credit for nonconventional fuels	Amdt. 769 to H.R. 3919
(Introduced by Mr. Ribicoff for himself and others.) Re: Minimum tax on certain oil	Amdt. 776 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 892–895 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Qualified stripper oil exemption, heavy oil	Amdt. 896 to H.R. 3919
(Introduced by Mr. Bumpers for himself and others.) Re: Quarterly report for petroleum product importers	Amdt. 1039 to H.R. 3919
To correct the bill to provide that no State would receive lower medicaid reimbursements than it received in fiscal year 1980	Amdt. 1630 to S. 2073
To clarify the provision relating to the period within which certain claims must be filed	UP amdt. 667 to H.R. 3434
To allow Federal financial participation for an AFDC child in foster care after a judicial determination that a voluntary removal from the home was necessary for the welfare of the child	UP amdt. 676 to H.R. 3434
To increase the phaseout of the windfall profit tax to the level of $210 billion	UP amdt. 858 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry	S. Con. Res. 108

AMENDMENTS

(Introduced by Mr. Leahy for himself and others.) Re: Percentage depletion	Amdt. 700 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
To treat employment of U.S. citizens by the Roosevelt Campobello International Park Commission as employment under the Federal Unemployment Tax Act	UP amdt. 1005 to H.R. 4612

(Introduced by Mr. Dole for himself and Mr. Nelson.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans	S. 75
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit for investment in original stock of small businesses	S. 487
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock if those proceeds are reinvested in such stock, and for an incentive in basis for incentive stock held for certain period	S. 653
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in original issue stock of small- and medium-sized corporations	S. 655
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 1488
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Boren for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code	S. 1549
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States	S. 1688
For the relief of Fred L. Timm and Leona M. Timm	S. 1695
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the refurbishing and refitting of existing small hydroelectric generating facilities	S. 1762
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
To establish a Federal program to assist innovative small businesses by strengthening the role of such businesses in federally funded research and development and by fostering the formation and growth of small business	S. 1860
To amend the Internal Revenue Code of 1954 to allow a corporation which deals in securities to establish a reserve for the net gain from certain market making activities	S. 1967
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, and for other purposes	S. 1984
To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income	S. 2048
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock	S. 2168

To amend the Internal Revenue Code of 1954 to provide that an early W-2 must be furnished to a terminated employee before January 31 only upon the receipt of a written request, and for other purposes	S. 2171
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
Accumulated Earnings Adjustment Act of 1980	S. 2480
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes	S. 2560
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 and the Social Security Act to provide for a reduction in social security taxes	S. 2804
(Introduced by Mr. Nelson for himself and Mr. Moynihan.) To provide that revenue ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980	S. 2805
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes	S. 2967
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040
To amend the Internal Revenue Code of 1954 to make the investment tax credit for motor vehicle manufacturing property refundable	S. 3069
To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy	S. 3085
(Introduced by Mr. Moynihan for himself and others.) To amend sec. 6427(e) of the Internal Revenue Code of 1954	S. 3090
To amend the Internal Revenue Code of 1954 to provide for the indexation of individual income tax brackets, and for other purposes	S. 3106

AMENDMENTS

(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	Amdts. 618–619 to H.R. 3919
(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profits tax	**Amdt. 621 to H.R. 3919**
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	**Amdt. 631 to H.R. 3919**
(Introduced by Mr. Moynihan for himself and others.) Re: Phaseout of windfall profit tax	Amdts. 649–650 to H.R. 3919
Re: Tax credit for small scale hydroelectric facilities	**Amdt. 654 to H.R. 3919**
Re: Tax-exempt treatment of bonds for solid waste disposal facilities that produce electric energy	**Amdt. 655 to H.R. 3919**
Re: Effective date for energy-related uses of tax-exempt bonds	**Amdt. 656 to H.R. 3919**
Re: Energy-related uses of tax-exempt bonds	**Amdts. 657–658 to H.R. 3919**
(Introduced by Mr. Nelson for himself and others.) Re: Windfall profit tax on newly discovered oil	**Amdts. 659–667 to H.R. 3919**
Re: Qualified newly discovered oil	**Amdt. 684 to H.R. 3919**

AMENDMENTS—Continued

Re: Tax-exempt treatment of bonds for solid waste disposal facilities that produce electric energy	Amdts. 685–687 and 724 to H.R. 3919
Re: Effective date for energy-related uses of tax-exempt bonds	Amdt. 696 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Percentage depletion	Amdt. 700 to H.R. 3919
Re: Production credit phaseout not applicable to certain fuels	Amdt. 703 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Ribicoff for himself and others.) Re: Minimum tax on certain oil	Amdt. 776 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) Re: Incremental tertiary oil	Amdt. 752 to H.R. 3919
(Introduced by Mr. Leahy for himself and others.) Re: Gross income for purposes of percentage depletion allowance not to apply to windfall profit	Amdt. 739 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 766 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Qualifying processed wood fuels production credits	Amdt. 768 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production credit for nonconventional fuels	Amdt. 769 to H.R. 3919
Re: Tax-exempt treatment of bonds for solid waste disposal facilities	Amdts. 811–812 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and Mr. Nelson.) Re: Production credit for noncomventional fuels	Amdts. 817–819 to H.R. 3919
(Introduced by Mr. Javits for himself and Mr. Nelson.) Re: Incremental tertiary oil	Amdts. 822–828 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Woodburning furnaces	Amdts. 839–840 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 841 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 892–895 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Qualified stripper oil exemption, heavy oil	Amdt. 896 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Inouye (for Mr. Talmadge) for himself and Messrs. Matsunaga and Nunn.) To provide for demonstration projects for training and employment of recipients of benefits, under programs of aid to families with dependent children, as homemakers and home health aides	S. 421
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes	S. 505
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide coverage under the Federal old-age, survivors, and disability insurance system for Members of Congress and employees of the legislative branch	S. 1249
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405

AMENDMENTS

(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
To clarify types of accounts from which interest received would be excluded from taxation, and corrects a typographical error	Amdt. 554 to S. 1488
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. DeConcini for himself and others.) Re: Disclosure of tax information to law enforcement agencies	Amdt. 734 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 898 to S. 1132
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 899 to H.R. 1543
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 900 to H.R. 2727
Adding surface-mined clay operations as activities to which the Federal Mine Safety and Health Amendments Act of 1977 would not apply	UP amdt. 1460 to H.R. 3904

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit for investment in original stock of small businesses	S. 487
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition	S. 1095
(Introduced by Mr. Gravel for himself and Mr. Packwood.) To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse	S. 1247
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the retirement-replacement-betterment method of accounting for property used by a common carrier (including a railroad switching company or a terminal company) is an acceptable method for determining depreciation allowances for income tax purposes	S. 1467
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1571
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Cannon for himself and others.) To provide for the modification of airport and airway user taxes, and for other purposes	S. 1649
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
(Introduced by Mr. Packwood for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 1977
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the application of the investment tax credit to property purchased by a person who is engaged in the trade or business of furniture rental or leasing to others	S. 2415
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 2512
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
To amend the Social Security Act to provide for interfund borrowing between old-age, survivors, disability, and hospital insurance trust funds	S. 2857
(Introduced by Mr. Dole for himself and Mr. Packwood.) To amend sec. 72 of the Internal Revenue Code of 1954 relating to the taxation of annuity contracts	S. 3108

AMENDMENTS

To require that if the President submits a budget which could result in an increase in the total permanent and temporary debt limit above the amount in effect on September 30, 1980, or where the President's proposed budget would result in a deficit, then an alternate budget providing for a balanced budget would also have to be submitted. The alternate budget would be required to be submitted at the same time and in the same manner and form as the President's proposed budget	Amdt. 112 to H.R. 2534
(Introduced by Mr. Long for himself and others.) To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security	Amdt. 116 to H.R. 2534
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production tax credit phaseout	Amdt. 717 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Packwood for himself and Mr. Hatfield.) Re: Tax-exempt treatment of bonds for renewable energy property	Amdt. 747 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production credit for nonconventional fuels	Amdt. 769 to H.R. 3919
(Introduced by Mr. Packwood for himself and others.) Re: Tax-exempt treatment of bonds for certain hydroelectric generating facilities	Amdt. 820 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
To require that the President submit both a balanced and alternate budget	UP amdt. 54 to H.R. 2534

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes	S. 235
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Chafee (for Mr. Pell) and himself.) To amend the Rhode Island Indian Claims Settlement Act to provide an exemption from taxes with respect to the settlement lands and amounts received by the State Corporation, and to provide a deferral of capital gains with respect to the sale of settlement lands	S. 687
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
(Introduced by Mr. Ribicoff for himself and Mr. Pell.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of deregulation of oil prices	S. 822
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes	S. 825
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates	S. 1078
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products	S. 1664
(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls	S. 1720
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
(Introduced by Mr. Baucus for himself and others.) To provide that Federal matching for compensation and training of nursing home inspectors under the medicaid program shall be made permanent	S. 2133
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Javits for himself and others.) To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent	S. 2841
To amend the Federal Unemployment Tax Act wth respect to the pension offset provision	S. 2984
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030

AMENDMENTS

To permit income averaging of lump sum retirement pay to employees of nonprofit organizations------	Amdt. 1 to S. 209
(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child --	Amdt. 390 to S. 1204
(Introduced by Mr. Percy for himself and others.) To include coverage under the CHAP program for certain mental health services------------------	Amdt. 443 to S. 1204

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981------------------	S. Con. Res. 137

PERCY, CHARLES H., Illinois

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty vestment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
To amend the Internal Revenue Code of 1954 to provide for a $100 exclusion of interest from gross income and to increase the amount of the dividend exclusion and provide an additional interest exclusion if the dividends and interest are reinvested	S. 1542
(Introduced by Mr. Boren for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code	S. 1549
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Percy for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax	S. 1859
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405
(Introduced by Mr. Durenberger for himself and others.) To extend for 4 years the general revenue sharing program under the State and Local Fiscal Assistance Act of 1972	S. 2414
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848

PERCY, CHARLES H., Illinois—Continued

(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Cranston for himself and Mr. Percy). To reduce the capital gains rate, and for other purposes	S. 2923
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030

AMENDMENTS

(Introduced by Mr. Bentsen for himself and Mr. Percy.) Re: Tax exemption for interest earned on savings accounts	Amdt. 588 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) Re: Incentives for international exploration of oil	Amdt. 680 to H.R. 3919
Re: Energy saving transportation projects	Amdts. 682, 694, 1040, to H.R. 3919
(Introduced by Mr. Levin for himself and others.) Re: Credit to public utilities	Amdts. 720 and 1377 to H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Displacing oil and gas use in utility boilers	Amdts. 789 and 790 to H.R. 3919
Re: Energy investment credit	Amdt. 1448 to H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Investment credit extension	Amdts. 797 and 798 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
(Introduced by Mr. Randolph for himself and Mr. Percy.) Re: Front-end tertiary oil	Amdts. 1434 and 1435 to H.R. 3919
Re: Front-end tertiary oil	Amdt. 1592 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

PRESSLER, LARRY, South Dakota

(Introduced by Mr. Pressler for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 32
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in original issue stock of small and medium-sized corporations	S. 655
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation	S. 753
To encourage farmers to establish shelterbelts for the purposes of reducing soil erosion, protecting crops and livestock, and establishing wildlife habitat areas	S. 1015
(Introduced by Mr. Pressler for himself and Mr. Young.) To amend the Internal Revenue Code of 1954 to permit farmers and small business to obtain the investment credit for used sec. 38 property acquired from a related party	S. 1079
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
To amend the Internal Revenue Code of 1954 to provide that the payment of certain dividends by a cemetery corporation shall not deny such corporation its exemption under sec. 501(c)(13) of such code	S. 1279
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Tower for himself and others.) To impose quantitative restrictions on the importation of lamb meat	S. 1776
(Introduced by Mrs. Kassebaum for herself and Mr. Pressler.) To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for certain interest on agricultural operating loans	S. 2503
(Introduced by Mr. Dole for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to provide a 5-year extension of the general revenue sharing program and to provide that each State make an annual election to receive its State government allocation or the equivalent amount in specific categorical grant programs, but not both	S. 2681

(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of mutual or cooperative electric and telephone companies	S. 2818
(Introduced by Mr. Boschwitz for himself and Mr. Chafee.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

Re: Incentives for oil discovery	Amdt. 622 to H.R. 3919
Re: Reduction of windfall profits tax for domestic production	Amdt. 623 to H.R. 3919
Re: Investment tax credit	Amdt. 624 to H.R. 3919
Re: Limitation on depreciation of certain property used outside the United States	Amdt. 625 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 781 to H.R. 3919
To strike the provision providing a special effective date for the seagoing industry	UP amdt.1466 to H.R. 3904

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Bentsen for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to terminate the State government share of funds allocated to the States beginning with fiscal year 1980	S. 263
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405

AMENDMENTS

(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
To treat individuals moving to high cost of living areas in the United States for work the same as those moving overseas	Amdt. 1921 to S. 2283
To allow foreign earned income benefits to individuals whose work increases United States exports	Amdt. 1922 to S. 2283
To treat laborers employed in the United States as if they were employed outside the United States	Amdt. 1923 to S. 2283
To treat individuals employed by qualified Wisconsin businesses as if they were employed overseas	Amdt. 1924 to S. 2283
To treat miners employed within the United States as employed overseas	Amdt. 1925 to S. 2283

PRYOR, DAVID, Arkansas

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
To extend through Oct. 1, 1979, provisions which expired on October 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital	S. 195
(Introduced by Mr. Hart for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of individual income tax brackets, and for other purposes	S. 211
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Bumpers for himsef and others.) To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernizatior through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Chiles for himself and others.) To amend title XI of the Social Security Act to authorize civil monetary penalties for certain fraudulent activities in the medicare and medicaid programs, and for other purposes	S. 1662
(Introduced by Mr. Cranston for himself and others.) To preserve the existing tax status of wine used in the production of distilled spirits	S. 1913
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of mutual or cooperative electric and telephone companies	S. 2818
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Cohen for himself and others.) Relating to the HEW report on in-home services	S. Res. 169
(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment under medicare of services for psychologists	S. 123
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer	S. 201
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid	S. 220
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes	S. 235
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1938 to improve procedures relating to the determination of certain unfair foreign trade practices	S. 264
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Talmadge for himself and Mr. Dole.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes	S. 505
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act with respect to health programs authorized under it, and for other purposes	S. 913
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits	S. 1068
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury	S. 1153
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including comprehensive outpatient rehabilitation services among the benefits of the medicare program	S. 1185
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Bayh for himself and others.) To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes	S. 1275

To amend title XVIII of the Social Security Act to eliminate discrimination with regard to coverage for treatment of mental illness under medicare and to include community mental health centers among the entities which may be qualified providers of service for medicare purposes	S. 1289
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
(Introduced by Mr. Leahy for himself and others.) To provide for the installation of telecommunications devices for the deaf in agencies of Federal, State, and local governments, in offices of Members of Congress, and in other locations, to amend the Internal Revenue Code of 1954 to provide tax incentives for the purchase of telecommunication devices by the deaf, and for other purposes	S. 1869
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII and XIX of the Social Security Act to provide for the coverage of clinical social work services under the supplementary medical insurance benefits program and the medicaid program	S. 2176
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Levin for himself and others.) To amend title XIX of the Social Security Act to require that States provide medicaid coverage for dental services (including dental prosthetics) for eligible individuals 65 or older	S. 2761
(Introduced by Mr. Javits for himself and others.) To amend the Social Security Act to provide for reimbursement reform with respect to financially distressed hospitals serving the medically indigent	S. 2841
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
(Introduced by Mr. Heinz for himself and others.) To amend the Internal Revenue Code of 1954 to permit the current expensing of amounts paid or incurred in connection with the construction or erection of pollution controls facilities	S. 3042
(Introduced by Mr. Randolph for himself and Mr. Baker.) To amend the Internal Revenue Code of 1954 to impose a manufacturers excise tax on the sale of light gauge steel drums	S. 3167

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 761 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Heinz for himself and others.) Alcohol fuel	Amdt. 763 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 783 to H.R. 3919
Re: Front-end tertiary oil	Amdts. 784 and 796 to H.R. 3919
Re: Energy tax credit for certain mobile coal recovery equipment	Amdt. 785 to H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Displacing oil and gas use in utility boilers	Amdts. 789 and 790 to H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Investment credit extension	Amdts. 797 and 798 to H.R. 3919
(Introduced by Mr. Randolph for himself and Mr. Percy.) Re: Front-end tertiary oil	Amdts. 1434 and 1435 to H.R. 3919
(Introduced by Mr. Randolph for himself and Mr. Byrd, of Virginia.) To change the definition of low- and moderate-income families	Amdt. 1909 to S. 2064

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159
(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes ---------- S. 350

(Introduced by Mr. Dole for himself and others.) To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate ---------- S. 508

(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected ---------- S. 570

(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity ---------- S. 591

(Introduced by Mr. Cohen for himself and others.) To amend title XVIII of the Social Security Act to provide for reciprocal agreements for services covered outside the United States ---------- S. 681

(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit ---------- S. 720

(Introduced by Mr. Ribicoff for himself and Mr. Pell.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of deregulation of oil prices ---------- S. 822

(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes ---------- S. 825

(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad ---------- S. 873

To provide for the establishment of an energy production, conservation, and conversion trust fund ---------- S. 900

(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for certain educational expenses ---------- S. 1051

(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any country which is a member of the Organization of Petroleum Exporting Countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest and the Congress does not disapprove the designation ---------- S. 1007

(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act to maintain for an additional 3 years the current program of services for disabled children receiving SSI benefits ---------- S. 1068

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition ---------- S. 1095

(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including comprehensive outpatient rehabilitation services among the benefits of the medicare program ---------- S. 1185

(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes ---------- S. 1204

(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes ---------- S. 1290

(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare ---------- S. 1295

(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes ---------- S. 1376

(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations ---------- S. 1530

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas ---------- S. 1571

(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products	S. 1664
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Ribicoff for himself and Mr. Cranston.) To establish a national program of protection against medical expenses for all Americans	S. 1812
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Ribicoff for himself and Mr. Roth.) To approve and implement the protocol to the trade agreement relating to customs valuation, and for other purposes	S. 3020
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the United States position in world trade	S. 3040
For the relief of the estate of Dorothy Meserve Kunhardt	S. 3142

AMENDMENTS

Re: Qualified stripper exemption	Amdts. 597–611 to H.R. 3919
Re: Expenditure of windfall profit taxes	Amdts. 612–613 to H.R. 3919
Re: Rate of tax	Amdts. 614–617 to H.R. 3919
(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	Amdts. 618–619 to H.R. 3919
(Introducted by Mr. Moynihan for himself and others.) Re: Phaseout of windfall profit tax	Amdts. 649–650 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State or local governments	Amdt. 707 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Levin for himself and others.) Re: Credit to public utilities	Amdts. 720 and 1377 to H.R. 3919
(Introduced by Mr. Ribicoff for himself and others.) Re: Minimum tax on certain oil	Amdt. 776 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 777 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Danforth for himself and others.) Re: Exemption for interests held by State or local governments	Amdt. 816 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 834–836 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 892–895 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Qualified stripper oil exemption, heavy oil	Amdt. 896 to H.R. 3919
(Introduced by Mr. Javits for himself and others.) To allow higher total family benefits than the committee bill for disabled workers who have primary benefits in the range of $283 to $487 per month	Amdt. 1646 to H.R. 3236

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE CONCURRENT RESOLUTIONS

To approve the extension of nondiscriminatory treatment with respect to the products of the People's Republic of China	S. Con. Res. 47
(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
To extend through Oct. 1, 1979, provisions which expired on October 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital	S. 195
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Durkin for himself and Mr. Riegle.) To amend title XVI of the Social Security Act to provide that shelter support furnished in kind shall not be included as income, but shall result in certain reductions in benefits when the value of such support exceeds the amount of shelter costs paid by the individuals	S. 620
(Introduced by Mr. Cohen for himself and others.) To amend title XVIII of the Social Security Act to provide for reciprocal agreements for services covered outside the United States	S. 681
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes	S. 825
(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury	S. 1153
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide coverage under the Federal old-age, survivors, and disability insurance system for Members of Congress and employees of the legislative branch	S. 1249
To amend title XVI of the Social Security Act to provide an increase in SSI benefits, and for other purposes	S. 1402
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls	S. 1720
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
(Introduced by Mr. Packwood for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 1977
(Introduced by Mr. Riegle for himself and Mr. Levin.) To provide that certain foreign losses which were economically incurred before Dec. 31, 1975, will not be subject to the loss recapture rules of the Tax Reform Act of 1976	S. 2484
To provide a program of emergency unemployment compensation	S. 2518
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide a nonrefundable tax credit for investment in qualified industrial energy efficiency and fuel conversion projects	S. 3006
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012
(Introduced by Mr. Levin for himself and Mr. Riegle.) To amend the Trade Act of 1974 to provide readjustment assistance to workers and firms supplying essential parts or services, or extracted minerals, to import impacted firms	S. 3035

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Cranston for himself and others.) To revise the existing federally-supported foster care system for dependent and neglected children, establishing an adoption assistance program to encourage the adoption of children with special needs, and revising the existing federally-supported child welfare services program	Amdt. 392 to S. 966
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Bumpers for himself and others.) Re: Windfall profits tax	Amdt. 621 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Levin for himself and others.) To delete the means test for adoption assistance and provide full medicaid coverage for adopted children with special needs up to age 18	Amdt. 541 to H.R. 3434
(Introduced by Mr. Levin for himself and others.) To provide adoption eligibility for supplemental security income recipients, to delete the means test for adoption assistance, and to provide full medical coverage for adopted children with special needs up to age 18	Amdt. 553 to H.R. 3434

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition and fees to provide a higher education for himself, his spouse, or his dependents	S. 1050
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for certain educational expenses	S. 1051
(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any country which is a member of the Organization of Petroleum Exporting Countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest and the Congress does not disapprove the designation	S. 1067
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition	S. 1095
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Long for himself and others.) To improve and implement the trade agreements negotiated under the Trade Act of 1974, and for other purposes	S. 1376
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the amortization of startup expenditures paid or incurred in starting a new trade or business	S. 1638
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
(Introduced by Mr. Heinz for himself and Mr. Roth.) To amend the Tariff Act of 1930 and the Trade Act of 1974 to provide more equitable standards for determining the foreign market value of, and market disruption attributable to, goods manufactured in non-market economy countries	S. 1966
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply	S. 2089
To amend the Internal Revenue Code of 1954 to provide for a 50 percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes	S. 2242
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
To amend the Revenue Act of 1978 to provide that the inclusion of gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979	S. 2293
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens	S. 2775
(Introduced by Mr. Roth for himself and others.) To establish a national policy on export-related taxes	S. 2779
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 and the Social Security Act to provide for a reduction in social security taxes	S. 2804
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
To amend the Internal Revenue Code of 1954 to provide that gains from the sales of patents to unrelated persons should be treated in the same manner as ordinary income from the sale or licensing of patents	S. 2915
(Introduced by Mr. Metzenbaum for himself and others.) To amend the Railroad Retirement Act of 1974 and the Internal Revenue Code of 1954 to assure sufficient resources to pay current and future benefits and to extend certain cost-of-living expenses	S. 2979
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983
(Introduced by Mr. Ribicoff for himself and Mr. Roth.) To approve and implement the protocol to the trade agreement relating to customs valuation, and for other purposes	S. 3020
(Introduced by Mr. Long for himself and Mr. Roth.) To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain stocks and bonds of qualified small corporations	S. 3174

AMENDMENTS

(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
Re: Limitation on total Government tax receipts and expenditures	Amdt. 1375 to H.R. 3919
Re: Limitation on total Federal Government expenditures	Amdt. 1376 to H.R. 3919
Re: U.S. Government energy consumption	Amdt. 1447 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Roth for himself and others.) To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974	S. 227
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act with respect to health programs authorized under it, and for other purposes	S. 913
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid	S. 1008
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Bayh for himself and others.) To amend the Tariff Schedules of the United States to provide for the proper classification of cold finished steel bars, and for other purposes	S. 1275
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Mathias for himself and Mr. Sarbanes.) To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds	S. 2902
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
To extend through Oct. 1, 1979, provisions which expired on October 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital	S. 105
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Baker for himself and Mr. Sasser.) To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late	S. 541
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse	S. 1877
To repeal the carryover basis provisions of the Tax Reform Act of 1976	S. 2000
(Introduced by Mr. Bayh for himself and Mr. Sasser.) To authorize the President to impose higher or additional rates of duty on the products of any foreign country that does not cooperate with the United States in its diplomatic or economic initiatives in furtherance of the United Nations General Assembly Resolution relating to the Soviet invasion of Afghanistan and to prohibit the procurement of goods from any such country for use by the government of the United States	S. 2507
To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets	S. 2689
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
To amend the Internal Revenue Code of 1954 with respect to the issuance of mortgage revenue bonds	S. 2917

AMENDMENTS

(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in small corporations doing research in the area of energy development and conservation	S. 419
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes	S. 542
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Heinz for himself and Mr. Schmitt.) To amend the Internal Revenue Code of 1954 to permit small businesses to elect to depreciate not more than $100,000 annually on a 3-year straight line basis	S. 639
(Introduced by Mr. Danforth for himself and Mr. Schmitt.) To extend the investment credit to certain research and experimental expenditures	S. 700
To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements	S. 709
(Introduced by Mr. Schmitt for himself and Mr. Wallop.) To amend title II of the Social Security Act to provide for annual reporting, to the employees and self-employed individuals concerned, of the amounts of the social security tax contributions made or imposed with respect to their wages and self-employment income and of the amounts of the wages and self-employment income for which they have been credited	S. 908
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Jepsen for himself and others.) To amend title II of the Social Security Act to provide that deductions from benefits on account of excess earnings shall not be applicable in the case of social security beneficiaries who have attained age 65	S. 1418
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Schweiker for himself and others.) To amend the Public Health Service Act and the Internal Revenue Code of 1954 to provide for comprehensive health care reform, and for other purposes	S. 1590
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597

(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition	S. 1659
(Introduced by Mr. Hatch for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000	S. 1683
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock	S. 2168
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business	S. 2221
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to increase the zero bracket amount for heads of households the same level as that for married individuals filing a joint return	S. 2226
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for exclusion	S. 2285
To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for exclusion	S. 2288
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403
(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosure of tax information	S. 2405
(Introduced by Mr. Burdick for himself and Mr. Schmitt.) To amend the Social Security Act with respect to payments under medicare and medicaid to hospital providers of long-term care services (swing beds)	S. 2468
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners undert he crude oil windfall profit tax	S. 2521
(Introduced by Mr. Moynihan for himself and Mr. Schmitt.) To require that most-favored-nation treatment be granted only to the products of countries which have not expropriated U.S. citizens' property without compensation therefor	S. 2721
(Introduced by Mr. Wallop for himself and Mr. Domenici.) To amend ch. 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes	S. 2768
To amend the Internal Revenue Code of 1954 to increase the partial interest and dividend exclusion for individuals to $750	S. 2822
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848

(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for exclusion	S. 3000

AMENDMENTS

(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) Re: Disclosure of tax information to law enforcement agencies	Amdt. 734 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
Re: Investment credit for research and experimental expenditures	Amdt. 809 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
Re: Tax exemption for interest earned on savings accounts	Amdts. 884–885, 1437–1438 to H.R. 3919
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 898 to S. 1132
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 899 to H.R. 1543
(Introduced by Mr. DeConcini for himself and others.) To allow Federal law enforcement agencies easier access to tax information in nontax criminal investigations	Amdt. 900 to H.R. 2727
Re: Interest income exclusion	Amdt. 904 to H.R. 3919
(Introduced by Mr. Domenici for himself and Mr. Schmitt.) Re: Publication of inflated figures	Amdt. 1434 to H.R. 3919

SENATE JOINT RESOLUTIONS

Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S. J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Schweiker for himself and Mr. Chiles.) To amend title XI of the Social Security Act to provide that a Professional Standards Review Organization shall not be considered to be an agency of the Federal Government	S. 526
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act with respect to presumptive disability, earned income to sheltered workshops, benefits for individuals who work despite a severe medical impairment, and the exclusion of certain work expenses in determining substantial activity	S. 591
(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that States may include coverage under medicaid for individuals who perform substantial gainful activity despite a severe medical disability	S. 603
(Introduced by Mr. Schweiker for himself and others.) To amend titles XVIII and XIX of the Social Security Act to strengthen the capabilities of States and the Federal Government to detect medicaid fraud and abuse	S. 731
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to a private school on the grounds of racial discrimination	S. 995
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Schweiker for himself and others.) To amend the Public Health Service Act and the Internal Revenue Code of 1954 to provide for comprehensive health care reform, and for other purposes	S. 1590
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business	S. 1867
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983

AMENDMENTS

To require prompt installation of computerized medicaid management information systems (MMIS)	Amdt. 507 to H.R. 3434
To require prompt installation of computerized medicaid management information systems (MMIS)	Amdt. 522 to H.R. 3434
(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236

AMENDMENTS—Continued

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 761 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Alcohol fuel	Amdt. 763 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
To require of States, prompt installation of computerized medicaid management information systems	UP amdt. 665 to H.R. 3434
To exempt small construction firms from the affirmative action program and to provide for more careful judicial review of the program's regulations	UP amdt. 1464 to H.R. 3904

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

SIMPSON, ALAN, Wyoming

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Pressler for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 32
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Hayakawa for himself and others.) To amend the Social Security Act to provide that any alien receiving benefits under certain needs related provisions of such act shall be a public charge, to provide for attribution of a sponsor's income and resources to an alien, and to provide a 3-year residency requirement for aliens who receive certain benefits	S. 816
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Cranston for himself and Mr. Simpson.) To amend the Internal Revenue Code of 1954 to allow certain individuals who are participants in employer pension plans a deduction for their contributions to such plans or for their contributions to such plans or for their contributions to individual retirement savings plans	S. 1428
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Hayakawa for himself and others.) To amend the Internal Revenue Code of 1954 to permit a credit for interest received on savings	S. 1645
(Introduced by Mr. Wallop for himself and Mr. Simpson.) To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for investment in qualified industrial conservation projects	S. 1819
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Simpson for himself and others.) To deny eligibility for unemployment compensation benefits to certain members of the Armed Forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations	S. 2084
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business	S. 2221

(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Boschwitz for himself and Mr. Chafee.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide a nonrefundable tax credit for investment in qualified industrial energy efficiency and fuel conversion projects	S. 3006

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To provide that after fiscal year 1980, the statutory debt limit cannot be increased above the level in effect May 1, 1980 unless the Second Concurrent Budget Resolution provides for a balanced or surplus budget or more than two-thirds of the Members of the House and Senate present and voting approve a budget resolution providing for a budget deficit	Amdt. 111 to H.R. 2534
(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profit tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Stafford for himself and Mr. Leahy.) To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes	S. 458
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Mathias for himself and Mr. Stafford.) To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions and to provide a deduction for contributions to such trusts	S. 602
(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that States may include coverage under medicaid for individuals who perform substantial gainful activity despite a severe medical disability	S. 603
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
(Introduced by Mr. Leahy for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the treatment of certain individuals engaged in the harvesting of timber for purposes of employment taxes	S. 987
(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury	S. 1153
(Introduced by Mr. Leahy for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 1180
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business	S. 1867
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919

AMENDMENTS—Continued

	Amdts.
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 766 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Woodburning furnaces	839–840 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 841 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Small scale hydroelectric facilities	Amdts. 842–845 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Small hydroelectric energy investment credit	Amdts. 846–847 to H.R. 3919

SENATE RESOLUTION

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

STENNIS, JOHN C., Mississippi

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer	S. 81

AMENDMENTS

(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE RESOLUTION

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Pressler for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 32
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
To amend the Internal Revenue Code of 1954 to permit a deduction based upon the cost of living in certain States in determining adjusted gross income	S. 698
To amend the Internal Revenue Code of 1954 to exempt from tax a portion of the income of individuals not employed by the Federal Government who live in a State in which Federal employees receive an allowance based on living costs and conditions of environment	S. 699
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to a private school on the grounds of racial discrimination	S. 995
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983

AMENDMENTS

Re: Involuntary liquidation of LIFO inventories	Amdt. 592 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
Re: Alaskan plowback credit	Amdts. 712, 780–781 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
Re: Cook Inlet oil	Amdt. 733 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Exemption of newly discovered oil	Amdts. 1590–1591 to H.R. 3919
Re: Involuntary liquidation of LIFO inventories	Amdt. 1594 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

STEVENSON, ADLAI E., Illinois

To encourage exports by providing for the licensing of export trading companies by the Secretary of Commerce, and by otherwise facilitating their formation and operation	S. 1663
To amend the Tariff Schedules of the United States to provide for the duty-free entry of disposable glass hypodermic syringes	S. 2139
To amend the Tariff Schedules of the United States to provide for the duty-free entry of certain disposable glass hypodermic syringes	S. 2338
(Introduced by Mr. Bentsen for himself and others.) To encourage exports and the expansion of export trade services by providing special provisions on taxation of export trading companies	S. 2759
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773

AMENDMENTS

Re: Tax on gasoline	Amdt. 831 to H.R. 3919
To insure consultations with all appropriate parties before and during negotiations to restrict imports	Amdt. 2645 to S.J. Res. 193
To require the President to make certain determinations before negotiating quotas on auto imports	Amdt. 2646 to S.J. Res. 193
To insure that any quotas negotiated on auto imports are representative of recent import levels	Amdt. 2647 to S.J. Res. 193

SENATE RESOLUTION

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Bumpers for himself and Mr. Stewart.) Taxpayers' Bill of Rights Act	S. 326
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Dole for himself and others.) To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes	S. 441
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit for investment in original stock of small businesses	S. 487
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 555
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Hatfield for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain crops by farmers to certain tax-exempt organizations	S. 1384
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a doubling of investment tax credit for used sec. 38 property by raising the $100,000 limitation on such property to $200,000	S. 2152
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to permit an electing small business corporation to have 35 shareholders and to issue certain additional stock	S. 2168
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or trade or business if the spouse or children of the decedent materially participate in such farm or trade or business	S. 2220
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes	S. 2560
(Introduced by Mr. Stewart for himself and Mr. Baucus.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock to an ESOP if those proceeds are reinvested in such stock, and for an increase in basis for incentive stock held for certain period	S. 2677

To amend the Internal Revenue Code of 1954 with respect to the treatment of travel expenses of employees not reimbursed for such expenses	S. 2713
(Introduced by Mr. Williams for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property	S. 2969
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stockownership plans through the investment tax credit, to provide a credit against tax for contributions to an employee stockownership plan based upon wages as an alternative to that based on investment in equipment, and for other purposes	S. 2982
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to promote capital investment in small business, and for other purposes	S. 2998

AMENDMENTS

(Introduced by Mr. Long for himself and others.) **To provide that the budget committees shall report, by Apr. 15, 1979, a fiscal year budget for 1981 that shall be in balance, and also a fiscal year budget for 1982 that shall be in balance, and by Apr. 15, 1980, a fiscal year budget for 1981 that shall be in balance, and by Apr. 15, 1981, a fiscal year budget for 1982 that shall be in balance; and the budget committees shall show the consequences of each budget on each budget function and on the economy, setting forth the effects on revenues, spending, employment, inflation, and national security**	**Amdt. 116 to H.R. 2534**
(Introduced by Mr. Bayh for himself and others.) To grant the Secretary of the Treasury the authority to waive unnecessary regulations and simplify others which govern the procedures for operating a still to provide gasohol	Amdt. 440 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) To establish a procedure to grant a refund or tax credit on excise taxes paid by gasohol marketers and retailers on gasoline	Amdt. 441 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) To permanently exempt gasoline used to produce gasohol from the 4 cents Federal excise tax on gasoline	Amdt. 442 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 718 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 761 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 777 to H.R. 3919
(Introduced by Mr. Metzenbaum for himself and others.) Re: Employment opportunities in steel and coal communities	Amdt. 783 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdt. 794 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 834–836 to H.R. 3919
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Production of fuels from nonconventional sources	Amdts. 853–856 to H.R. 3919
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Qualified wood energy credit	Amdts. 857–858 to H.R. 3919
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Energy tax credit for biomass property	Amdts. 859–860 to H.R. 3919
(Introduced by Mr. Durkin for himself and Mr. Stewart.) Re: Alternative energy property	Amdts. 861–862 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Minimum tax on certain oil	Amdts. 892–895 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Stone for himself and others). To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
To extend through Oct. 1, 1979, provisions which expired on Oct. 1, 1978, relating to payment under the Social Security Act for services of physicians rendered in a teaching hospital	S. 195
To amend the Internal Revenue Code of 1954 to provide for a credit of up to $200 against income tax liability for post-1978 increases in social security tax liability	S. 206
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
To extend coverage, under the insurance system established by title II of the Social Security Act, to service performed by an individual as a Member of Congress	S. 352
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. Dole for himself and Mr. Stone.) To extend the exemption from Federal excise tax on the use of gasohol, and for other purposes	S. 861
(Introduced by Mr. Helms for himself and others.) To provide for the safeguards of taxpayer rights, and for other purposes	S. 955
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
To amend the Internal Revenue Code of 1954 to deduct separately-tested State and local utility taxes on amounts paid for heating and cooling their homes, whether or not they itemize deductions	S. 1591
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954, and for other purposes	S. 1861
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business	S. 1867
(Introduced by Mr. Williams for himself and others.) To repeal sec. 3402(q) of the Internal Revenue Code of 1954 which requires, for income tax purposes, amounts to be withheld from certain gambling winnings	S. 2032

(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply	S. 2089
To amend the Internal Revenue Code of 1954 to provide that the taxable income of a homeowners association shall be subject to the same graduated rates of tax as a corporation	S. 2167
To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlord	S. 2276
Relating to the application of sec. 103(b) of the Internal Revenue Code of 1954 to certain bonds for harbor improvements	S. 2548
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012

AMENDMENTS

Re: Income tax deduction for utility taxes	Amdts. 587 and 596 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introducted by Mr. Moynihan for himself and others.) Re: Phaseout of windfall profit tax	Amdts. 649–650 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432
(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Inouye (for Mr. Talmadge) for himself and Messrs. Matsunaga and Nunn.) To provide for demonstration projects for training and employment of recipients of benefits, under programs of aid to families with dependent children, as homemakers and home health aides	S. 421
(Introduced by Mr. Talmadge for himself and Mr. Dole.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes	S. 505
(Introduced by Mr. Dole for himself and Mr. Talmadge.) To amend the Social Security Act to provide for improvements in the medicare and medicaid programs	S. 507
(Introduced by Mr. Dole for himself and others.) To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate	S. 508
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations	S. 616
To amend the Internal Revenue Code of 1954 to provide a credit against income tax for each barrel of oil produced from shale and for natural gas produced from geopressurized brine	S. 847
To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the production of energy from nonconventional sources	S. 848
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church to plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Cochran for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1372
(Introduced by Mr. Long for himself and others.) To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to make it clear that States may impose work requirements as a condition for eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States' ability to create their own welfare programs as an alternative to the AFDC program	S. 1382
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the retirement-replacement-betterment method of accounting for property used by a common carrier (including a railroad switching company or a terminal company) is an acceptable method for determining depreciation allowances for income tax purposes	S. 1467
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition	S. 1659
Relating to Federal payments with respect to expenditures for the operation of State plans for child support established pursuant to title IV-D of the Social Security Act	S. 1669
To amend title IV of the Social Security Act to provide for more effective implementation of the work and training requirements under AFDC programs.	S. 1670
To amend title IV-A of the Social Security Act to provide an incentive for recipients of aid, under AFDC programs to report earned income	S. 1671
To amend title IV-A of the Social Security Act to provide additional Federal funding under AFDC programs for certain mechanized claims processing and information retrieval system	S. 1672
To amend title IV-A of the Social Security Act to provide 75 percent Federal matching in expenditures incurred by separate fraud units in investigating and prosecuting cases of fraud under State AFDC plans	S. 1673
To amend provisions of title IV-A of the Social Security Act which relate to safeguards restricting disclosure of certain information under AFDC programs.	S. 1674
To amend title IV-D of the Social Security Act so as to provide increased Federal matching for computer systems under State child support and establishment of paternity programs	S. 1675
To amend title IV-D of the Social Security Act to authorize Federal financial participation in court expenses attributable to the performance of services directly related to the operation of a State plan for child support established pursuant to such title	S. 1676
To amend title IV-D of the Social Security Act to authorize use of Internal Revenue Service to collect child support for non-AFDC families	S. 1677
To amend title IV-D of the Social Security Act and appropriate provisions of the Internal Revenue Code of 1954 so as more adequately to provide access to wage information for purposes of carrying out State plans for child support approved under such title	S. 1678
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States	S. 1688
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Talmadge for himself and Mr. Nelson.) To amend the Internal Revenue Code of 1954 to provide that in certain cases the net operating loss carryover period for a taxpayer who ceases to be real estate investment trust shall be the same as the net operating loss carryover period for a taxpayer who continues to be real estate investment trust	S. 1831
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a $250 exclusion from gross income of interest and dividends received by an individual	S. 1846
(Introduced by Mr. Heflin for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of casualty losses in the case of fruit or nut trees	S. 1900
(Introduced by Mr. Cranston for himself and others.) To preserve the existing tax status of wine used in the production of distilled spirits	S. 1913
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply	S. 2089
(Introduced by Mr. Nunn for himself and others.) To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice	S. 2402
(Introduced by Mr. Nunn for himself and others.) To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons	S. 2403

(Introduced by Mr. Nunn for himself and others.) To provide penalties for unauthorized disclosure of tax information	S. 2404
(Introduced by Mr. Nunn for himself and others.) To provide civil damages for unauthorized disclosures of tax information	S. 2405
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the application of the investment tax credit to property purchased by a person who is engaged in the trade or business of furniture rental or leasing to others	S. 2415
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of retirement and similar plans maintained for nonresident aliens	S. 2775
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of mutual or cooperative electric and telephone companies	S. 2818
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Talmadge for himself and Mr. Dole.) To amend the Internal Revenue Code of 1954 to adjust the excise tax on tires, and for other purposes	S. 2904
(Introduced by Mr. Long for himself and others.) To amend title XI of the Social Security Act with respect to nonprofit health care philanthropy	S. 2909
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the investment credit may be claimed against the alternative minimum tax to the extent that it is attributable to the active conduct of a trade or business	S. 2916
To amend the Internal Revenue Code of 1954 to facilitate the acquisition and ownership of all, or substantially all, of the stock of an employer by employees through an employee stockownership plan, and for other purposes	S. 2953
(Introduced by Mr. Danforth for himself and others.) To provide for demonstration projects whereby medicare patients receiving chemotherapy or radiation therapy may be housed and boarded in settings other than inpatient hospital facilities	S. 3019
(Introduced by Mr. Long for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass	S. 3057
To amend title V of the Social Security Act to provide for the establishment of a quality control system for programs of aid to families and dependent children	S. 3150
To make technical corrections in certain provisions of Public Law 96–249 and Public Law 96–265 which relate to information by the Commissioner of Social Security	S. 3154
To amend the Adoption Assistance and Child Welfare Act of 1980 to extend to postponement of certain penalties relating to child support requirements	S. 3155
To amend the Internal Revenue Code with respect to allowance of jobs credit and WIN credit against alternative minimum tax	S. 3157
To amend the Adoption Assistance and Child Welfare Act of 1980 to extend the postponement of certain penalties relating to child support requirements	S. 3158
To make technical corrections in certain provisions of Public Law 96–249 and Public Law 96–265 which relate to information by the Commissioner of Social Security	S. 3159

AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production tax credit phaseout	Amdt. 717 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Qualifying processed wood fuels production credits	Amdt. 768 to H.R. 3919
(Introduced by Mr. Matsunaga for himself and others.) Re: Production credit for nonconventional fuels	Amdt. 769 to H.R. 3919
Re: Tax exclusion for interest earned on savings accounts	Amdt. 782 to H.R. 3919
(Introduced by Mr. Bayh for himself and others.) Re: Alcohol fuels	Amdt. 889 to H.R. 3919
(Introduced by Mr. Exon for himself and others.) Re: Alcohol fuels	Amdt. 890 to H.R. 3919

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.)
With respect to taxing of social security benefits -- S. Res. 432

(Introduced by Mr. Bentsen for himself and others.)
Directing the Committee on Finance to study and report on a tax program -- S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.)
Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States -- S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.)
Relating to withholding of income tax on interest and dividend payments -- S. Con. Res. 92

Regarding the crisis in the U.S. automobile industry -- S. Con. Res. 99

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974	S. 67
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Bumpers for himself and others.) To amend the Internal Revenue Code of 1954 to equalize the tax treatment of domestic and foreign investors	S. 192
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Social Security Act with respect to the issuance of social security cards	S. 266
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services and to make more accessible home health services to those in need, and for other purposes	S. 489
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations	S. 616
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
To provide a permanent extension for the exclusion from gross income of certain amounts received under certain education programs for members of the uniformed services	S. 1098
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Jepsen for himself and others.) To amend title II of the Social Security Act to provide that deductions from benefits on account of excess earnings shall not be applicable in the case of social security beneficiaries who have attained age 65	S. 1418
(Introduced by Mr. Dole for himself and Mr. Thurmond.) To extend and improve title V of the Social Security Act	S. 1430
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Hayakawa for himself and others.) To amend the Internal Revenue Code of 1954 to permit a credit for interest received on savings	S. 1645
(Introduced by Mr. Hatch for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000	S. 1683
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services	S. 1705
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation	S. 1825
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a $250 exclusion from gross income of interest and dividends received by an individual	S. 1846
(Introduced by Mr. Percy for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax	S. 1859
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954, and for other purposes	S. 1861
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business	S. 1867
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Simpson for himself and others.) To deny eligibility for unemployment compensation benefits to certain members of the Armed Forces who are discharged from active duty before completion of at least five-sixths of their initial enlistment obligations	S. 2084
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply	S. 2089
(Introduced by Mr. Laxalt for himself and others.) To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over	S. 2208
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business	S. 2221
(Introduced by Mr. Jepsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income	S. 2448
(Introduced by Mr. Bellmon for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of independent oil producers, including royalty owners, under the crude oil windfall profit tax	S. 2487
(Introduced by Mr. Church for himself and others.) To amend title 5 of the United States Code and the Internal Revenue Code of 1954 to provide certain benefits to individuals held hostage in Iran and to similarly situated individuals	S. 2581
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722

(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
To encourage film corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations	S. 3238

AMENDMENTS

(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Helms for himself and others.) To delete the committee provision relating to exemption from social security tax on employer payment of employee share	Amdt. 1442 to H.R. 3236
Similar to amendment 1440 but would permanently continue the exemption from social security taxes of compensation provided in the form of an employer payment of employee social security taxes unless the employer had 25 or more employees during 20 or more weeks of the prior year, or for service performed for any State government or political subdivision thereof	Amdt. 1623 H.R. 3236
Same as amendment 1623 but does not include the exemption for service performed for a State government or political subdivision thereof	Amdt. 1624 to H.R. 3236

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and Mr. Thurmond.) Relating to withholding tax of certain interest and dividends	S. Res. 411

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions	S. 12
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reductions for individuals	S. 33
(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels	S. 79
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Hatch for himself and others.) To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies	S. 103
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes	S. 736
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to waive in certain cases the residency requirements for deductions or exclusions of individuals living abroad	S. 873
(Introduced by Mr. Wallop for himself and Mr. Tower.) To amend paragraph 5 of sec. 613A(c) of the Internal Revenue Code of 1954	S. 882
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the waiver of the payment of interest on income taxes not paid as a result of a disaster, within the time prescribed for payment	S. 1034
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition and fees to provide a higher education for himself, his spouse, or his dependents	S. 1050
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for certain educational expenses	S. 1051
(Introduced by Mr. Talmadge for himself and Mr. Boren.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax	S. 1394

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
(Introduced by Mr. Tower for himself and others.) To impose quantitative restrictions on the importation of lamb meat	S. 1776
(Introduced by Mr. Laxalt for himself and others.) To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over	S. 2208
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Boschwitz for himself and Mr. Chafee.) To amend the Internal Revenue Code of 1954 to provide certain tax incentives for businesses in depressed areas	S. 2823
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide a nonrefundable tax credit for investment in qualified industrial energy efficiency and fuel conversion projects	S. 3006
To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85	S. 3082

AMENDMENTS

(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
Re: Tax rate on tier 1, tier 2, and tier 3 oil	Amdt. 633 to H.R. 3919
Re: Marginal oil	Amdt. 634 to H.R. 3919
Re: Tax rate on tier 1 oil	Amdt. 635 to H.R. 3919
Re: Base price for tier 2 oil	Amdt. 636 to H.R. 3919
Re: Phaseout exemption	Amdts. 637–638 to H.R. 3919
Re: Base price for tier 1 oil	Amdt. 639 to H.R. 3919
Re: Decline rate for tier 1 oil	Amdt. 640 to H.R. 3919
Re: High water-cut oil	Amdt. 641 to H.R. 3919
Re: Investment tax credit for exploratory oil and gas wells	Amdt. 642 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdt. 643 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Independent stripper oil production	Amdt. 659 to H.R. 3919
Re: Waiver of interest on income taxes	Amdt. 671 to H.R. 3919
Re: Tax on marginal oil	Amdt. 674 to H.R. 3919
Re: Marginal oil exempted	Amdt. 675 to H.R. 3919
Re: Stripper oil exemption	Amdt. 676 to H.R. 3919
Re: High water-cut oil exempt	Amdt. 677 to H.R. 3919
Re: Royalty owner exemption	Amdt. 678 to H.R. 3919
Re: Capital cost recovery allowance	Amdt. 679 to H.R. 3919
Re: Excess corporate profit tax	Amdts. 679 and 830 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919

AMENDMENTS—Continued

(Introduced by Mr. Tower for himself and others.)

Re: Adjustments in collection and administration of windfall profit tax	Amdt. 829 to H.R. 3919
Re: Exemption for interests held by charitable organizations	Amdt. 1043 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)

Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.)

Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation	S. 753
(Introduced by Mr. Baucus for himself and others.) To amend title XVIII of the Social Security Act to provide for a program of voluntary certification for health insurance policies sold in supplementation of medicare	S. 1295
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief for residential users of refined petroleum products	S. 1664
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options	S. 2239
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283
To encourage basic research by institutions of higher education	S. 2355
(Introduced by Mr. Bentsen for himself and Mr. Tsongas.) To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for U.S. exports	S. 2418
(Introduced by Mr. Levin for himself and others.) To amend title XIX of the Social Security Act to require that States provide medicaid coverage for dental services (including dental prosthetics) for eligible individuals 65 or older	S. 2761
(Introduced by Mr. Roth for himself and others.) To establish a national export policy for the United States	S. 2773
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes	S. 2906
(Introduced by Mr. Durenberger for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchase of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provision of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs, and for other purposes	S. 3030

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	618–619 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Phaseout of windfall profit tax	Amdts. 649–659 to H.R. 3919
(Introduced by Mr. Nelson for himself and others.) Re: Windfall profit tax on newly discovered oil	Amdts. 659–667 to H.R. 3919
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for homebuilders	Amdt. 711 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Residential energy credit	Amdt. 766 to H.R. 3919
(Introduced by Mr. Durkin for himself and others.) Re: Woodburning furnaces	Amdts. 839–840 to H.R. 3919
To hold harmless such funds as appropriated for fiscal year 1980 by State legislatures before Oct. 1, 1979	UP amdt. 675 to H.R. 3434

SENATE RESOLUTIONS

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program ---------------------- S. Res. 481

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Danforth for himself and others.) To disapprove the determination not to provide import relief for the leather wearing apparel industry ---------------------------- S. Con. Res. 108

(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981 ---------------- S. Con. Res. 137

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes	S. 94
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a deduction for expenses incurred for reforestation, and for other purposes	S. 100
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes	S. 223
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Bellmon for himself and others.) To permit State and local governments to collect State and local taxes on alcoholic beverages and tobacco products sold or consumed on military and other Federal reservations	S. 715
(Introduced by Mr. Wallop for himself and Mr. Tower.) To amend paragraph 5 of sec. 613A(c) of the Internal Revenue Code of 1954	S. 882
(Introduced by Mr. Schmitt for himself and Mr. Wallop.) To amend title II of the Social Security Act to provide for annual reporting, to the employees and self-employed individuals concerned, of the amounts of the social security tax contributions made or imposed with respect to their wages and self-employment income and of the amounts of the wages and self-employment income for which they have been credited	S. 908
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the retirement-replacement-betterment method of accounting for property used by a common carrier (including a railroad switching company or a terminal company) is an acceptable method for determining depreciation allowances for income tax purposes	S. 1467
(Introduced by Mr. Nelson for himself and others.) Relating to tax treatment of qualified dividend reinvestment plans	S. 1543
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the treatment of property as energy property for investment credit purposes after Dec. 31, 1982, where the taxpayer is affirmatively committed on that date to its construction, reconstruction, erection, or acquisition	S. 1659
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States	S. 1688
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services	S. 1703
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 and the Energy Tax Act of 1978 to provide increased incentives for the utilization of energy sources other than oil and gas	S. 1759
(Introduced by Mr. Wallop for himself and Mr. Simpson.) To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for investment in qualified industrial conservation projects	S. 1819
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Williams for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that the interest on certain mortgage revenue bonds will not be exempt from Federal income tax	S. 2064
(Introduced by Mr. Chafee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad	S. 2283

(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts	S. 2745
(Introduced by Mr. Wallop for himself and Mr. Domenici.) To amend ch. 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes	S. 2768
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for purposes of the energy investment credit	S. 2783
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878
(Introduced by Mr. Dole for himself and others.) To amend sec. 117 of the Internal Revenue Code of 1954 to provide that Federal grants for tuition and related expenses at institutions of higher education shall not be includible in gross income merely because the recipient is required to render future service as a Federal employee, and for other purposes	S. 2938
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes	S. 2967
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to promote capital investment small business, and for other purposes	S. 2998
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide a nonrefundable tax credit for investment in qualified industrial energy efficiency and fuel conversion projects	S. 3006

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	**Amdt. 115 to H.R. 1147**
(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profits tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. Nelson for himself and others.) Re: Windfall profit tax on newly discovered oil	Amdts. 659–667 to H.R. 3919
Re: Investment tax credit for industrial energy conservation	Amdt. 681 to H.R. 3919
Re: Excise tax on imported crude oil and imported refined petroleum products	Amdt. 709 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
Re: Limitation on oil in tier 1	Amdt. 786 to H.R. 3919
Re: Transfer of proven oil and gas properties	Amdt. 787 to H.R. 3919
Re: Inflation adjustments for tier 1 and tier 2	Amdt. 788 to H.R. 3919
Re: Tier 2 decline rate	Amdts. 1046–1060 to H.R. 3919
Re: Exemption for interests held by State or local governments	Amdts. 1548–1572 to H.R. 3919
To provide that the provisions of such act shall not apply to stone mining operations or to sand and gravel operations	UP amdt. 1459 to H.R. 3904
To increase the mandatory de minimis reductions ceiling from $50,000 to $100,000	UP amdt. 1462 to H.R. 3904

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing of social security benefits	S. Res. 432

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S. J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) With respect to taxing social security benefits	S. Con. Res. 67
(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 219
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the consolidation return regulations of stock in certain railroads which transferred property to ConRail	S. 1990
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722
(Introduced by Mr. Levin for himself and others.) To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States	S. 2808
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Heinz for himself and others.) Re: Coke and coke gas	Amdt. 653 to H.R. 3919
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Roth for himself and others.) Re: Limitation on total Federal Government tax receipts	Amdt. 738 to H.R. 3919
(Introduced by Mr. Randolph for himself and others.) Re: Displacing oil and gas use in utility boilers	Amdts. 789 and 790 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92
(Introduced by Mr. Williams for himself and others.) To provide for reconciliation pursuant to sec. 3 of the First Concurrent Resolution on the Budget for the fiscal year 1981	S. Con. Res. 137

WEICKER, LOWELL P., JR., Connecticut

To terminate public financing of Presidential campaigns	S. 21
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide accelerated and simplification depreciation for small business	S. 110
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain of the proceeds from the sale of incentive stock if those proceeds are reinvested in such stock, and for an incentive in basis for incentive stock held for certain period	S. 653
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in original issue stock of small- and medium-sized corporations	S. 655
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly and to adjust the adjusted gross income limitation	S. 753
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes	S. 825
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition and fees to provide a higher education for himself, his spouse, or his dependents	S. 1050
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes	S. 1204
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
To amend the Internal Revenue Code of 1954 to provide a credit against tax for investment in small business participating debentures, and to provide additional tax incentives for the issuance of such debentures	S. 1481
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the designation of income tax payments to the U.S. Olympic Development Fund	S. 1630
To amend the Internal Revenue Code of 1954 to permit a credit, or exclusion from tax, for interest received on savings in residential finance institutions	S. 1697
(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls	S. 1720
(Introduced by Mr. Leahy for himself and others.) To provide for the installation of telecommunications devices for the deaf in agencies of Federal, State, and local governments, in offices of Members of Congress, and in other locations, to amend the Internal Revenue Code of 1954 to provide tax incentives for the purchase of telecommunication devices by the deaf, and for other purposes	S. 1869
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the rate of tax on corporations	S. 2136
To impose a trade embargo against the Union of Soviet Socialist Republics until its troops and their support units withdraw from Afghanistan	S. 2200
To eliminate oil and petroleum product imports from certain foreign nations	S. 2202
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business	S. 2221
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to extend the historic preservation tax incentives	S. 2881
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for the issuance of small business participating debentures	S. 2981
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to reduce the tax on capital gains	S. 2983

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Ribicoff for himself and others.) Re: Qualified stripper exemption	Amdts. 618–619 to H.R. 3919

WEICKER, LOWELL P., JR., Connecticut—Continued

AMENDMENTS—Continued

(Introduced by Mr. Bradley for himself and others.) Re: Tax rate on tier 2 oil	Amdt. 631 to H.R. 3919
(Introduced by Mr. Moynihan for himself and others.) Re: Phaseout of windfall profit tax	Amdts. 649–650 to H.R. 3919
(Introduced by Mr. Nelson for himself and others.) Re: Windfall profit tax on newly discovered oil	Amdts. 659–667 to H.R. 3919
Re: Mandatory conservation program	Amdt. 701 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
Re: Marine oilspill activities of the Coast Guard	Amdts. 708 and 722 to H.R. 3919
(Introduced by Mr. Bradley for himself and others.) Rate of tax on tier 2 oil	Amdt. 714 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Church for himself and others.) To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes	S. 90
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer	S. 201
(Introduced by Mr. Williams for himself and Mr. Javits.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 for the purposes of simplifying, clarifying, and improving Federal law relating to the regulation of employee benefit plans, to foster the establishment and maintenance of plans, and for other purposes	S. 209
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954	S. 336
(Introduced by Mr. Chiles for himself and others.) To require studies and recommendations from the Department of Health, Education, and Welfare with respect to health insurance sold as a supplement to medicare, to provide penalties for certain sales practices, and for other purposes	S. 395
(Introduced by Mr. Nelson for himself and others.) To establish voluntary limits on the annual increases in total hospital expenses, and to provide for mandatory limits on the annual increases in hospital inpatient revenues to the extent that the voluntary limits are not affected	S. 570
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to make certain wood-burning equipment eligible for the residential energy credit	S. 720
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes	S. 825
(Introduced by Mr. Williams for himself and Mr. Javits.) To amend title IV of the Employee Retirement Income Security Act of 1974 to postpone for 10 months the date on which the corporation must pay benefits under terminated multiemployer plans	S. 1057
(Introduced by Mr. Williams for himself and others.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, as amended, for the purpose of improving retirement income security under private multiemployer pension plans by strengthening the funding requirements for those plans, authorizing plan preservation measures for financially troubled multiemployer pension plans, and revising the manner in which the pension plan termination insurance provisions apply to multiemployer plans	S. 1076
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates	S. 1078
(Introduced by Mr. Cranston for himself and others.) To amend title XX of the Social Security Act to authorize expenditures thereunder for the provision, in certain instances, of emergency shelter to adults in danger of physical or mental injury	S. 1153
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women	S. 1211
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to reform the program of aid to families with dependent children, to make improvements in the standards for eligibility and benefits in the program of supplemental security income and to provide for the improved administration of both programs, to make related amendments to the Internal Revenue Code of 1954, and for other purposes	S. 1290
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Ribicoff for himself and others.) To change the method of medicare reimbursement for health maintenance organizations	S. 1530
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598
(Introduced by Mr. Kennedy for himself and others.) To assure provision of adequate, comprehensive health-care services, including protection against catastrophic health-care expenses, to all residents of the United States at affordable prices through a system that provides for cost controls	S. 1720
(Introduced by Mr. Williams for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate savings of income for retirement, and for other purposes	S. 1925

To amend the Internal Revenue Code of 1954 to exclude from the gross income of employees contributions by employers to certain insurance plans	S. 1971
(Introduced by Mr. Williams for himself and others.) To repeal sec. 3402(q) of the Internal Revenue Code of 1954 which requires, for income tax purposes, amounts to be withheld from certain gambling winnings	S. 2032
(Introduced by Mr. Packwood for himself and others.) To amend the Social Security Act to provide for a program of comprehensive community-based noninstitutional long-term care services for the elderly and the disabled	S. 2809
(Introduced by Mr. Williams for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property	S. 2969
(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes	S. 3012

AMENDMENTS

(Introduced by Mr. Cranston for himself and others.) To mandate medicaid coverage of low-income women who are pregnant with their first child	Amdt. 390 to S. 1204
(Introduced by Mr. Javits for himself and others.) To include coverage under the CHAP program for certain mental health services	Amdt. 443 to S. 1204
(Introduced by Mr. Hart for himself and others.) Re: Passive solar credit for home builders	Amdt. 711 to H.R. 3919
Making technical corrections in the reported amendment	UP amdt. 1458 to H.R. 3904
To strike the unemployment compensation pension-offset provisions, and inserting the pension-offset provision adopted by the Senate	UP amdt. 1538 to H.R. 3904
(Introduced by Mr. Metzenbaum for himself and others.) To delete committee provisions relating to limitation on total family benefits in disability cases and reduction in number of dropout years for younger disabled workers	Amdt. 1628 to H.R. 3236

SENATE RESOLUTION

(Introduced by Mr. Bentsen for himself and others.) Directing the Committee on Finance to study and report on a tax program	S. Res. 481

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Riegle for himself and others.) Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States	S.J. Res. 193

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 112
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Hatch for himself and others.) To prohibit permanently the issuance of regulations on the taxation of fringe benefits	S. 224
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicare program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 350
(Introduced by Mr. Cannon for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes	S. 351
(Introduced by Mr. Dole for himself and others.) To modify the method of determining quantitative limitations on the importation of certain articles of meat and meat products, to apply quantitative limitations on the importation of meat, meat products, and livestock, and for other purposes	S. 441
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Dole for himself and others.) To amend the Social Security Act to provide that the Administrator of the Health Care Financing Administration henceforth shall be appointed by the President by and with the consent of the Senate	S. 508
(Introduced by Mr. Dole for himself and others.) To protect all Americans from the costs of catastrophic illness through improvements in the medicare program and the creation of private and public catastrophic health insurance programs	S. 748
(Introduced by Mr. Hayakawa for himself and others.) To amend the Social Security Act to provide that any alien receiving benefits under certain needs related provisions of such act shall be a public charge, to provide for attribution of a sponsor's income and resources to an alien, and to provide a 3-year residency requirement for aliens who receive certain benefits	S. 816
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the waiver of the payment of interest on income taxes not paid as a result of a disaster, within the time prescribed for payment	S. 1034
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Pressler for himself and Mr. Young.) To amend the Internal Revenue Code of 1954 to permit farmers and small business to obtain the investment credit for used sec. 38 property acquired from a related party	S. 1079
(Introduced by Mr. Talmadge for himself and Mr. Boren.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older	S. 1287
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. McClure for himself and others.) To provide economic incentives for the production of alcohol fuels and for the construction and operation of alcohol fuel production facilities; to establish a system to assure a constant supply of stock for the operation of such production facilities; to encourage and promote alcohol fuels, alcohol fuel blends and related research, and for other purposes	S. 1587
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the economic stimulation of the economy through increased savings and investment	S. 1597
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, for other purposes	S. 1984
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to increase from 60 percent to 80 percent the deduction allowed to individuals with respect to net capital gain from investment in small business	S. 2221
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2521
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax	S. 2848
(Introduced by Mr. Dole for himself and others.) To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment	S. 2878

AMENDMENTS

(Introduced by Mr. Wallop for himself and others.) To exempt from the windfall profit tax, oil in which the Federal, State, or local governments own the economic interest, provided that the proceeds from the sale of the oil are used for public purposes	Amdt. 396 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 706 to H.R. 3919
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency, would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919
(Introduced by Mr. Magnuson for himself and others.) Re: Tax credit for alcohol fuels	Amdt. 837 to H.R. 3919

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

(Introduced by Mr. Bentsen for himself and others.) To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes	S. 55
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors	S. 76
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States	S. 208
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to encourage greater individual savings	S. 246
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the Highway Use tax	S. 396
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry, to promote the export trade of the United States, and for other purposes	S. 463
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers	S. 464
To amend sec. 44C of the Internal Revenue Code of 1954	S. 851
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to a private school on the grounds of racial discrimination	S. 995
(Introduced by Mr. Percy for himself and others.) To provide a 3-year residency requirement for aliens receiving supplementary security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for 3 years, or to have other means of support	S. 1070
(Introduced by Mr. Talmadge for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1090
(Introduced by Mr. Talmadge for himself and others.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan	S. 1091
(Introduced by Mr. Talmadge for himself and others.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new sec. 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections	S. 1092
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition	S. 1095
(Introduced by Mr. Chafee for himself and others.) To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes	S. 1109
(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976	S. 1163
(Introduced by Mr. Bayh for himself and others.) Alcohol Fuels Regulatory Simplification Act of 1979	S. 1200
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal disease	S. 1203
To permit the importation of a leopard skin	S. 1368
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for the investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities	S. 1435
(Introduced by Mr. Nelson for himself and others.) Specifying the period within which contributions, equivalent to social security taxes, should be made by States having in effect agreements for social security coverage of State and local employees under sec. 218 of the Social Security Act	S. 1598

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide an unlimited marital estate and gift tax deduction, to modify provisions relating to special valuation of certain farm and other real property, and for other purposes	S. 1984
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to inmates of penal institutions or facilities for the criminally insane	S. 2722

AMENDMENTS

(Introduced by Mr. Dole for himself and others.) To repeal the carryover basis provisions of the Tax Reform Act of 1976	Amdt. 115 to H.R. 1147
(Introduced by Mr. Percy for himself and others.) To provide that aliens who cannot provide evidence of self-sufficiency would have to be sponsored by an individual who agrees to support them, if necessary, for up to 3 years after the date of entry at a level equal to the SSI benefit level	Amdt. 731 to H.R. 3236
(Introduced by Mr. Bentsen for himself and others.) Re: Tax exemption for interest earned on savings accounts	Amdts. 735 and 791 to H.R. 3919

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving the action taken by the President under the Trade Expansion Act of 1962 in imposing a fee on imports of petroleum products	S.J. Res. 159

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Chafee for himself and others.) Relating to withholding of income tax on interest and dividend payments	S. Con. Res. 92

INDEX, BY SUBJECT, OF BILLS, AMENDMENTS, AND RESOLUTIONS WITHIN COMMITTEE ON FINANCE JURISDICTION

A

- **Accounting methods (*See* Income taxes).**
- **Accumulated earnings credit (*See* Income taxes: Corporations).**
- **Adjustment assistance (*See* Foreign trade and tariffs).**
- **Aid to families with dependent children (AFDC) (*See* Social security: Public assistance).**
- **Airlines (*See* Excise taxes: Transportation taxes).**
- Airport and Airways Revenue Act:
  - Extension of taxes transferred to Airports and Airway Trust Fund, H.R. 7477, com. amdt. to H.R. 6571.
  - Modification of taxes, S. 1582, S. 1649, com. amdt. to H.R. 6571.
- **Ammunition:**
  - Repeal of recordkeeping requirements on sale of .22 cal. ammunition, S. 24.
- **Amortization (*See* Income taxes: Deductions: Depreciation and amortization).**
- **Annuity contracts:**
  - Tax treatment reinstated to prior existence, S. 3082.
- **Antidumping (*See* Foreign trade and tariffs).**
- **Automobiles:**
  - Excise tax imposed on imported automobiles, S. 2808.
  - Sense of Congress resolution relating to auto industry, S. Con. Res. 99.
- **Averaging of income (*See* Income taxes).**

B

- **Bankruptcies:**
  - Tax rules revised, H.R. 5043, com. amdt. to H.R. 5043, UP amdt. 1930 to H.R. 5973.
- **Bonds:**
  - Family farm homestead bonds, S. 2826.
  - **Industrial development bonds:**
    - Airports, definition expanded, com. amdt. to H.R. 6571.
    - Beverage container facilities, S. 2547.
    - Harbor improvements, S. 2548.
    - Hydroelectric facilities, S. 1762, S. 2766.
    - "Local furnishing," term clarified, S. 2660.
    - Port authority bonds, refunding permitted, S. 2740.
    - Railroad facilities, S. 2526.
    - Railroad rehabilitation issues, S. 2486.
    - Refunding of certain outstanding, S. 2265.
    - Solid waste disposal facilities, S. 1514.
    - Venture capital firms, S. 3086.
  - **Mortgage revenue bonds:**
    - Arbitrage requirements for.
    - Change in enrollment of H.R. 7765, S. Con. Res. 137.
    - Exclusion of interest period extended 2 years, S. 2746.
    - Inclusion of interest for tax purposes, S. 1180, S. 1726, S. 1751, S. 2064, H.R. 5741.
    - Limited use for low- and moderate-income families, S. 3119.
    - Transitional rules provided, S. Res. 188, S. Res. 435.
  - Retirement bonds, U.S., increases in rates payable, H.R. 4746, com. amdt. to H.R. 4968.
  - **State and local:**
    - Tax credit for interest received, S. 1021.
    - Tax credit to individuals for purchase of bonds to finance new section 38 equipment, S. 1621.
  - U.S. savings bonds:
    - Cost of living increases, S. 2078.
    - Increased, H.R. 7478.
- **Budget waiver resolutions, for:**
  - S. 566, S. Res. 213.
  - H.R. 1543, S. Res. 269.
  - H.R. 3236, S. Res. 431.

C

- **Campaign financing (*See* Presidential election campaign funds).**
- Canada-France-Hawaii Telescope Project:
  - Duty-free entry of one telescope, S. 424, H.R. 1319, com. amdt. to H.R. 3122.
- **Capital gains and losses (*See* Income taxes).**
- **Carryover basis provisions (*See* Estate taxes).**
- **Cathcart, Mrs. Jane M.:**
  - For the relief of, com. amdt. to H.R. 3317.
- **Charitable contributions (*See* Income taxes: Deductions).**
- **Child care (*See* Social security).**
- **Child support (*See* Social security).**
- **Chinese Cultural and Community Center, Phil., Pa.:**
  - For the relief of, S. 1536, com. amdt. to H.R. 3122, H.R. 5047, com. amdt. to H.R. 5047.
- **Corporations (*See* Income taxes).**
- **Countervailing duties (*See* Foreign trade and tariffs: Customs).**
- Court of Tax Appeals:
  - Creation of, S. 1691.
- **Customs (*See* Foreign trade and tariffs).**

D

- **Debt limit (*See* Public debt).**
- **Deductions (*See* Income taxes).**
- **Depletion allowances (*See* Income taxes).**
- **Depreciation allowance (*See* Income taxes: Deductions).**
- Distilled spirits:
  - Excise taxes (*See* separate listing).
  - Secretary of Treasury authorized to waive regulations concerning production of gasohol, S. 1200, amdt. 440 to H.R. 3919.
- **Duty (*See* Foreign trade and tariffs).**

E

- **Earnings limitation (OASDI) (*See* Social security: Retirement test).**
- **Educational expenses (*See* Income taxes: Credits).**
- Employee stockownership plans (ESOP's):
  - Cash distribution option for stock bonus plans, com. amdt. to H.R. 1212 and H.R. 2492.
  - Limitations on deductions, rules liberalized, S. 2953.
  - Nonrecognition of gain from sale of incentive stock to ESOP's if reinvested in such stock, S. 2677.
  - Participation of subsidizing corporations, com. amdt. to H.R. 1212 and H.R. 2492.
  - Permanent funding through investment credit, S. 1240, S. 2982.
  - Public utilities, additional investment tax credit in certain cases, com. amdt. to H.R. 1212 and H.R. 2492.
  - Retirement savings, com. amdt. to H.R. 1212 and H.R. 2492.
  - Special limitations, com. amdt. to H.R. 1212 and H.R. 2492.
  - Tax credit for contributions based on wages, S. 1240, S. 2982, com. amdt. to H.R. 5829.
  - Technical amendments, H.R. 2727, com. amdt. to H.R. 2727.
  - Valuation of employer securities, com. amdt. to H.R. 1212 and H.R. 2492.

Employment taxes:
- Collection of tax at source on interest and dividends, S. 1565.
- Gambling winnings, withholding of taxes, repealed, S. 2032.
- Independent contractors. employers to treat certain individuals as S. 736, S. 987, S. 1979, H.R. 5505, com. amdt. to H.R. 5224, com. amdt. to H.R. 6975.
- Summer camps exempted from paying FUTA taxes on noncompensable employees, S. 1394.

Energy Production, Conservation, and Conversion Trust Fund:
- **Established, S. 900.**

ERISA (*See* Pensions).

Estate taxes:
- Alternate valuation, S. 541, com. amdt. to H.R. 1212 and H.R. 2492.
- Carryover basis provisions added by the Tax Reform Act of 1976, repealed, S. 112, amdt. 115 to H.R. 1147, S. 1163, S. 2000. UP amdts. 833 and 834 to H.R. 3919.
- Cemetery companies, certain contributions to, deductible from gross estate, S. 3252.
- Child care trusts exempt from taxes, S. 602.
- Deferred payments, interest rate reduced, S. 2309.
- Exclusion increased, S. 2967.
- **Exclusion of portion of value where spouse or children participate, S. 2220.**
- Exemption levels adjusted to cost of living increases, S. 1825.
- Extension of time for payment, rules liberalized, S. 2676.
- Farms, fair market value in certain cases, S. 2266.
- Farms, special use valuation, S. 1859, S. 1984, S. 2201, S. 2946, S. 2967.
- Gifts of split interest to charities, rules revised, com. amdt. to H.R. 1212.
- **Independent newspapers permitted to establish trusts for payment of estate taxes, S. 555.**
- Repealed, S. 2280, S. 2930.
- Unified credit increased to $600,000, S. 2520.
- Unlimited marital deduction, S. 1984.
- Valuation of artwork created by a decedent, S. 2062.

Excise taxes:
- Aircraft (see Airport and Airways Revenue Act).
- Automobiles, imported, S. 2808.
- Crude oil, S. 2466.
- **Distilled spirits:**
  - Domestic wine, transfer to Customs bonded warehouse, H.R. 5505.
  - Tax credit for certain excise tax liability, H.R. 7171.
  - **Treasury Secretary granted authority to waive regulations if used for fuel, S. 1200.**
  - Wine tax, restoration of, S. 1913, UP amdt. 1004 to H.R. 4612.
- **Gasoline taxes:**
  - Bus operators exempted, S. 2998.
  - Deduction for State and local taxes paid, S. 69.
  - Exemption for gasoline used to produce gasohol, amdt. 442 to H.R. 3919.
  - **Gasohol exemption extended until 1989, S. 861.**
  - Increased, S. 1749, S. 1750.
  - Oil import fee:
    - President authorized to impose, S. 2570.
    - Repayment of fee in cases of certain uses, S. 2586.
    - Sense of Congress resolution disapproving President's imposition, S.J. Res. 159, S.J. Res. 160, S.J. Res. 163.
  - Refund of excise tax on gas used to produce gasohol, S. 1520, amdt. 441 to H.R. 3919, S. 1746, S. 1760.

Excise taxes—Continued
- **Gasoline taxes—Continued**
  - Taxicab operators, extension of provision providing refund of Federal excise tax, S. 3090, com. amdt. to H.R. 6975.
- Hazardous waste response fund established and financed by industry fees, S. 1480, H.R. 7020.
- **Highway use tax:**
  - **Farm trucks exempted from, S. 396.**
  - **Soil and water conservation trucks exempted from, S. 396.**
- **Manufacturers tax:**
  - Light-gauge steel drums, tax imposed, S. 3167.
  - Rods, creels, etc., time changed for payment of taxes, S. 1549, H.R. 5505, com. amdt. to H.R. 1212.
  - Tires, tubes, and tread rubber, time for payment of tax, S. 2493, amdt. to H.R. 5391.
  - Tread rubber, refund of tax on certain, H.R. 5505, com. amdt. to H.R. 3317.
  - 12-month extension of current 6-month export deadline in cases of civil unrest, S. 1982.
- Mining of deep seabed, H.R. 2759, S. 493.
- Private foundations (*See* separate listing).
- Second-tier tax imposed at time IRS mails notice of deficiency, S. 2485, H.R. 5391, com. amdt. to H.R. 5391.
- **Sporting goods:**
  - Artificial bait, definition of term, S. 2179.
  - Fishing equipment, change of time for paying, H.R. 5505, com. amdt. to H.R. 1212 and H.R. 2492.
- Telephone tax extended 2 years, S. 2939, H.R. 7765.
- **Tires:**
  - Tax reduced, S. 2904.
- **Tobacco:**
  - Increased taxes, S. 801.
- **Transportaton taxes:**
  - Airline ticket tax reduced from 8% to 6%, S. 315, S. 412.
  - Union locals treated as affiliated group, S. 2075.
- **Wagering:**
  - Occupational tax not to apply in States where wagering is permitted, S. 485.
  - Tax repealed, com. amdt. to H.R. 3755.
- **Windfall profits:**
- Amendments to windfall profits (H.R. 3919) relating to:
  - Alaska, 733, 805.
  - Base price, 1325.
  - Base production control level, 1333.
  - Bonds, 656–8, 685–7, 696, 723, 724, 747, 751, 802, 803, 811, 812, 820, 1041, 1393.
  - Clerical and technical amendments, 1032–5, 1340, 1343, 1345, UP amdt. 887.
  - Criminal penalties, 1429.
  - Crude oil held by State and local governments, 1401–1425.
  - Decontrol, 1374, 1396–8, UP amdts. 869 and 870.
  - Depreciation, 622, 625, 679.
  - Disaster Relief Act, 672.
  - Distilled spirits, 705.
  - "Economic interest," definition of, 759.
  - Effective date of windfall profits tax changed, 1369.
  - Energy budget created, 876.
  - Energy regulations suspended, 1395.
  - Estate taxes, UP amdts. 833 and 834.
  - Excise tax on gasoline, 831.
  - Exemptions, 597–611, 614–9, 621, 651, 652, 674–8, 698, 699, 707, 718, 728, 729, 815, 816, 888, 896, 1002, 1003, 1026–31, 1036, 1043, 1319, 1341, 1433, 1449–79, 1492, 1496–1509, 1535–63, 1590, 1591, 1593, UP amdt. 841.
  - Expending of windfall profits tax revenue, 612, 613, 668, 669, 682, 683, 694, 708, 722, 761, 783, 789, 790, 1040, 1380.
  - Exploration incentive (nontax), 680.

Federal Energy Management Program, 1447.
Foreign source income, 582, 583.
Heating cost deductions, 587, 596, UP amdt. 827.
Heavy oil, 1426, UP amdt. 868.
Home Energy Assistance Act, 1396–1400, 1431, 1432.
Hydroelectric generating property, 842–7.
Implicit price deflator, 875.
Imported oil, 690, 709, 1039, 1061, UP amdt. 840.
Inclusions in windfall profits tax, 659–67, 684, 752, 822–8, 878, 879, 886, 892–5, 901, 902, 905–8.
Increased windfall profits tax, 336, 396, 406, 776, 777, 794, 800, 813, 814, 834–6, 1037, 1595, 1596.
Incremental tertiary oil, 1062–1223, 1232–1255, 1275–1308, 1367.
Indexing of tax rates, 695, 764, 765, 810, 1342.
IRS regulations, 627.
LIFO, 592, 1594.
Limits on total Federal tax expenditures, 1375, 1376.
Limits on total Federal tax receipts, 1375.
Limits on windfall profits tax paid, 1329–32, 1427.
Low income energy assistance, UP amdt. 827.
"Marginal property," defined, 1317, 1318.
Marriage penalty, 1588.
National Academy of Sciences, 1042.
Overpayments, 1430.
Percentage depletion, 700, 739, 1324.
Petroleum conservation, 701.
Petroleum industry income, 588, 697, 830.
Phaseout provisions, 637, 638, 649, 650, 688, 703, 717, 808, 817–9, 869–71, 891, 903, 1372, 1373, 1445, UP amdts. 857–8.
Presidential report to Congress on impact of windfall profits tax, 1381.
Production credit for fuels, 767–9, 779, 817–9, 866, 877, 880–3, 1573, 1574, 1581–3, UP amdts. 867, 880, and 881.
Rail system, UP amdt. 844.
Reduced windfall profits tax, 590, 591, 622, 623, 635, 640, 786, 1435, 1436, 1592, UP amdt. 828.
Regulations, 792, 793, 1395, 1428, 1446.
Savings and dividend interest exclusion, 589, 620, 630, 643, 670, 693, 721, 735, 737, 762, 782, 791, 799, 884, 885, 887, 904, 1437, 1438, 1444.
SBA guaranteed loans, 629.
Severance taxes, 758, 800, 813, 814, 909–47, 1004–25, 1480–91, 1493–5, 1510–34, 1564–72.
State and local gas tax deduction, 632, 753–7.
Special hardship cases, 829.
Surtax on corporate profits, 697.
TAPS, 1365, 1366.
Tariffs on imports of oil, 690.
Tax incentives:
  Alaskan development expenditures, 712, 780, 781.
  Alcohol, 440–2, 718, 763, 774, 775, 867, 868, 889, 890.
  Carpooling, 1044, 1045.
  Coke and coke gas equipment, 653, UP amdt. 846.
  Conservation, 681, 821, 833.
  Drilling expenses, 622, 624, 628, 642, 748, 773.
  Energy savings, 671, 691, 692, 702, 704, 711, 719, 720, 725–7, 736, 746, 760, 766, 778, 785, 797, 798, 806, 807, 809, 832, 838–41, 848–65, 872–4, 1309–16, 1321–3, 1344, 1370, 1371, 1377–9, 1448, 1575–80, 1589, UP amdts. 826 and 879.
  Gasohol tax credit deleted, 1394.
  Property generating electricity, 654.
  Release of funds for claimed credits, 706, 837, UP amdt. 843.
Tax receipts, Federal, 738.
Tax returns, 734.
Tier one oil, 590, 591, 621, 633, 635, 639, 640, 728, 729, 784, 788, 948–67, 1334–9, 1381.
Tier two oil, 631, 633, 636, 641, 713, 714, 728, 729, 788, 968–1001, 1046–60, 1224–31, 1256–74, 1327, 1364, 1383–92, UP amdt. 847.
Tier three oil, 633, 1346–63.
Trade embargoes, 750.
Transfers of oil property, 787, 1368.
Tuition tax credit, 795.
Valuation of farms, 710, 801.
Increased taxes, S. 1210, S. 1628, S. 1731, H.R. 3919.
Increased taxes unless reinvested in domestic energy production, S. 890, S. 1517.
Independent producers exempted, S. 2487, S. 2533.
Indian tribe severance taxes, deduction permitted, S. 2768.
Liability reduced by 25% of excess profits taxes paid States, S. 3210.
Net profits interest, holder treated as producer of same proportion of production as his, S. 3190.
Small royalty owners exempted, S. 2520, S. 2533, S. 2848, S. 2939, H.R. 7765.
State share of royalties exempted, S. 2768.

Exemptions (*See* Income taxes).

F

Farmers:
  Estate taxes, fair market value when acquired from decedent, S. 2266.
  Estate taxes, special use valuation, S. 1859, S. 1984, S. 2201, S. 2220, S. 2946, S. 2967.
  Investment tax credit for farming equipment transferred by related parties, S. 2842.
  Limitations on farming deductions, S. 2781.
  Tax credit for donation of certain crops to certain tax-exempt organizations, S. 1384.
Federal Unemployment Tax Act (FUTA):
  Cap on increases in certain cases, S. 2997, amdt. 2291 to H.R. 4007.
  Pensions, modification of provisions relating to people receiving, com. amdt. to H.R. 4612, S. 2984.
  Roosevelt Campobello International Park Commission, employees included under FUTA, UP amdt. 1005 to H.R. 4612.
Finance Committee:
  Additional expenditures:
    Consultants, S. Res. 293.
    Reimbursement of personnel from other agencies, S. Res. 52, S. Res. 337.
    Routine purposes, S. Res. 51.
  Allocation of budget totals, S. Rept. 96–432.
  Tax cuts, committee to report by Sept. 3, 1980, S. Res. 481.
Florida University:
  For the relief of, H.R. 1212, com. amdt. to H.R. 3122.
Foreign tax credits (*See* Income taxes: Credits).
Foreign trade and tariffs (includes the major headings: Adjustment assistance; Antidumping; Customs; Duty; Embargoes; Generalized System of Preferences; International Trade Commission; Most-favored-nation status; Quotas; and Tariffs:
  Adjustment assistance:
    Liberalized coverage, S. 227, H.R. 1543, com. amdt. to H.R. 1543, S. 3035.

Antidumping:
Indication of dumping, more rapid determination, S. 223, S. 264.
Customs:
Amphibious landing craft, transfer to Coos County Sheriff's Office, Coos County, Oreg., S. 2615, H.R. 5047, com. amdt to H.R. 5047.
Countervailing duties:
Cigarettes, increased quantity accorded duty-free treatment, S. 3113.
Implementing legislation, S. 538.
Shorter investigations, S. 223, S. 264.
Waiver authority temporarily extended, S. 538, H.R. 1147.
Country of origin determinations, H.R. 5047, com. amdt. to H.R. 5047.
Customs Court:
Expedited review of certain determinations, S. 223.
Customs Service:
Fiscal year 1980 appropriations of $453,257,000, S. 1132, H.R. 2471.
Fiscal year 1981 appropriations of $477,000,000, S. 2697.
Customs valuation, approval of protocol to the trade agreement relating to, S. 3020, H.R. 7942.
Deepwater ports, clarification of Customs Service duties, UP amdt. 1724 to H.R. 3122.
Foreign, certain materials excluded from definition, H.R. 5047, com. amdt. to H.R. 5047.
Informal entry of goods, limitation increased from $250 to $600, S. 845.
Drawback privilege liberalized, H.R. 5047, com. amdt. to H.R. 5047.
Duty:
Free entry:
Bells for Foundry United Methodist Church, H.R. 5829.
Binoculars, S. 1738, H.R. 5047, com. amdt. and UP amdt. 1724 to H.R. 3122, com. amdt. to H.R. 5047.
Above provision deleted, UP amdt. 1931 to H.R. 5047.
Carillon bells for Wake Forest University, H.R. 5441, com. amdt. to H.R. 3122.
Chinese Cultural Community Center roofing tiles, S. 1536, com. amdt. to H.R. 3122, H.R. 5047, com. amdt. to H.R. 5047.
Cigarettes, increased quantity permitted from insular possessions, H.R. 7709.
Civil aircraft, prohibition of second duty on reentering U.S. if used for demonstration purposes, S. 1103.
Dyeing and tanning materials, H.R. 3122, com. amdt. to H.R. 3122.
Hypodermic syringes, disposable glass, S. 2139, S. 2338.
Insular possessions, certain materials excluded from definition of "foreign," H.R. 5047.
Leopard skin, S. 1368.
Models of household furnishings, H.R. 5441, com. amdt. to H.R. 3122.
Organ for use of Ohio Wesleyan University, H.R. 3317, UP amdt. 1724 to H.R. 3122.
Organ for use of St. Paul's Episcopal Church, H.R. 3755, UP amdt. 1724 to H.R. 3122.
Panamanian repair parts for U.S. vessels, S. 1851, S. 2252.
Poppy straw extract, H.R. 5047, com. amdt. to H.R. 5047.

Foreign trade and tariffs—Continued
Duty—Continued
Free entry—Continued
Repair or alteration of items prior to reexportation, H.R. 5047.
Tantalum/columbium concentrate, H.R. 5441, com. amdt. to H.R. 3122.
Telescope for Canada-France-Hawaii project, S. 424, H.R. 1319, com. amdt. to H.R. 3122.
Wood veneer, H.R. 6975, com. amdt. to H.R. 5047.
Yarns of silk, H.R. 5047, com. amdt. to H.R. 5047.
Imposed:
Ethyl alcohol for use as a fuel, S. 2939, H.R. 7765.
Increased:
Copper, S. 799.
Rates of duty increased on goods from countries not cooperating with U.S. initiatives with regard to:
Iran, S. 2555.
Russia, S. 2507.
Reclassification:
Doll house furnishings, H.R. 5441, com. amdt. to H.R. 3122.
Provision deleted, UP amdt. 1724 to H.R. 3122.
Rubber, H.R. 5441, com. amdt. to H.R. 3122.
Steel bars, cold finished, S. 1275, H.R. 4309, com. amdt. to H.R. 3122.
Reduced:
Ceramic insulators, H.R. 3122, com. amdt. to H.R. 3122.
Ephedrine, com. amdt. to H.R. 5047, H.R. 7802.
Lead, unwrought, com. amdt. to H.R. 5047.
Steel wire, S. 1275, H.R. 4309, UP amdt. 1724 to H.R. 3122.
Strontium nitrate, H.R. 2537.
Suspension:
Bamboo shoots, H.R. 5047.
Bicycle parts, H.R. 5441, com. amdt. to H.R. 3122.
Chipper knives, H.R. 2535, com. amdt. to H.R. 5047.
Cobalt alloys, H.R. 5441, com. amdt. to H.R. 3122.
Color couplers, H.R. 5047, com. amdt. to H.R. 5047.
Doxorubicin hydrochloride, H.R. 5047, com. amdt. to H.R. 5047.
Feathers and downs, continued suspension, S. 1258, S. 1531, H.R. 2492, UP amdt. 1724 to H.R. 3122.
Fish netting, H.R. 6571.
Flat knitting machines, H.R. 5047, com. amdt. to H.R. 5047.
Freight cars, S. 1004.
Hovercraft skirts, H.R. 6750, U.P. amdt. 1933 to H.R. 5047.
Levulose, H.R. 5047, com. amdt. to H.R. 5047.
Manganese ore, continued suspension, S. 1111, com. amdt. and UP amdt. 1724 to H.R. 3122, H.R. 5441.
Nitrocellulose, H.R. 3122, com. amdt. to H.R. 3122.
Peppers, S. 1852.
Poppy straw, continued suspension, S. 2256.
Rutile, H.R. 2297, com. amdt. to H.R. 3122.
Seine nets, com. amdt. to H.R. 5047, H.R. 6571.
TMAB, H.R. 5047, com. amdt. to H.R. 5047.
Tobacco, wrapper, H.R. 7139.
2-methyl-4-chlorophenol, H.R. 3122, com. amdt. to H.R. 3122.
Warp knitting machines, H.R. 5047, S 2509, com. amdt. to H.R. 5047.
Water chestnuts, H.R. 5047, com. amdt. to H.R. 5047.

- **Foreign trade and tariffs—Continued**
  - **Duty—Continued**
    - **Suspension—Continued**
      - Wood excelsior, H.R. 3122, com. amdt. to H.R. 3122.
      - Zinc ore, H.R. 3122, com. amdt. and UP amdt. 1724 to H.R. 3122.
  - EEC wheat export subsidies, resolution concerning, S. Res. 205.
  - **Embargoes against:**
    - Autos from Russia, S. 2753.
    - Beef, canned, from Argentina, S. 3038.
    - Countries not cooperating with U.S. initiatives against Russia, S. 2507.
    - Elephants and elephant products, H.R. 4685.
    - Union of Soviet Socialist Republics, S. 2200.
  - Export trading tax incentives, S. 1663, S. 2757, S. 2779.
  - Foreign Trade Zone Board, annual reports by April 1, H.R. 5047, com. amdt. to H.R. 5047.
  - **Generalized System of Preferences:**
    - Limitations established, S. 3201.
    - **Mexican plywood, continued treatment as a designated article, S. 1169.**
    - **OPEC countries entitled at President's discretion, S. 1067.**
    - Postponement of effective date of increase in GSP imports, S. 3166.
    - Provisions revised, S. 3165.
  - Informal entry procedures revised, H.R. 5047, com. amdt. to H.R. 5047.
  - **International Trade Commission:**
    - **Fiscal year 1980 appropriations of $14,150,000, H.R. 2471.**
    - **Fiscal year 1980 appropriations of $16,000,000, S. 1132.**
    - Fiscal year 1981 appropriations of $16,981,000, S. 2697.
    - President required to take action recommended by the ITC, S. 3077.
  - Leather tanning, resolution relative to, S. Res. 168.
  - Leather wearing apparel industry, resolution disapproving determination of the President not to provide import relief, S. Con. Res. 108.
  - Lead, unwrought, delay of conversion of rates, S. 2250.
  - Metal scrap, retention of, H.R. 5047, H.R. 6089.
  - **Most-favored-nation status:**
    - **Denied to countries not a party to certain nuclear arms treaties, S. 417.**
    - **Extended to China, S. Con. Res. 47, H. Con. Res. 204.**
    - Granted only to countries which have not expropriated U.S. citizens' property without compensation, S. 2721.
  - Multilateral trade negotiations, Tokyo Round, implementation of, H.R. 4537.
  - Nonmarket economies, method for determining foreign market value revised, S. 1966.
  - North American Continental Trade Commission, sense of Senate with respect to establishment of, S. Res. 165.
  - Petroleum import fees, sense of Congress disapproving President's action, S.J. Res. 159, S.J. Res. 160, S.J. Res. 163.
  - Petroleum import limits, congressional review, UP amdt. 840 to H.R. 3919.
  - **Quotas:**
    - Beef, S. 32, S. 55, S. 81, S. 371, S. 441, H.R 2727.
    - Lamb, S. 1776.
    - OPEC petroleum products, S. 2202.
    - **Preserved beef included in quotas, S. 32, S. 55, S. 81, S. 371, S. 441, H.R. 2727.**
    - **Sugar, S. 17.**
  - **Tariffs:**
    - **Textile tariff reductions prohibited, S. 67.**
    - Trade agreements implementation, S. **1376**, H.R. 4537.
- **Foreign Trade and Tariffs—Continued**
  - **Trade Agreements Act of 1979:**
    - Technical amendments, com. amdt. to H.R. 5047.
  - United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property, S. 1502.
  - Wastes, retention of where applicable duties were paid, H.R. 5047 com. amdt. to H.R. 5047.
- **Foster care (*See* Social Security: Public assistance: Aid to families with dependent children).**
- **Foundry United Methodist Church:**
  - For the relief of, H.R. 5829.
- **Fringe benefits (*See* Internal Revenue Service).**

G

- **Gasoline and other fuels (*See* Excise taxes: Gasoline taxes).**
- **General stockownership plans:**
  - Technical amendments, com. amdt. to H.R. 4968.
  - Transfer of shares of stock to estate of a deceased shareholder permitted, S. 2275.
- **Generalized System of Preferences: (*See* Foreign trade and tariffs).**
- **Gift taxes:**
  - Annual imposition and payment, S. 3080.
  - Exclusion increased, S. 1683, S. 2520, S. 2967.
  - **Exclusion indexed, S. 1483, S. 1825.**
  - Repealed, S. 2280, S. 2930.
  - Returns, date for filing extended, H.R. 5505, com. amdt. to H.R. 5224.
  - Unlimited marital deduction, S. 1984.
- **Gross income exclusion (*See* Income taxes: Exclusions).**

H

- **Hall, Brian and Vera:**
  - For the relief of, H.R. 934.
- **Hazardous Substance Response Fund:**
  - Established, S. 1480.
- **Health insurance (*See* Social security: National health insurance).**
- **Highway use tax (*See* Excise taxes).**
- **Hospital cost containment (*See* Social security: Medicaid and Medicare).**

I

- **Income taxes (includes the headings: Accounting methods; Administration; Averaging of income; Capital gains and losses; Corporations; Credits; Deductions; Deferred compensation; Depletion allowance; Exclusions; Exemptions; Inclusions; Minimum tax; Rates; Returns; and Tax exempt organizations).**
  - **Accounting methods:**
    - **Deficiency and support payments for wheat producers treated as income in year crop is sold, S. 618.**
    - Installment sales, simplification of rules relating to, S. **1063**, 2451, H.R. **6883**, com. amdt. to H.R. **6883**.

- Inventory cost rules modified S. 2805.
- **Theatrical production organizations, cost recovery accounting, S. 397.**

Administration:
- Jeopardy assessments, repeal of addition to tax in the case of certain, H.R. 5505, com. amdt. to H.R. 5224.

Averaging of income:
- Lump sum retirement pay to employees of nonprofit organizations, amdt. 201 to S. 209.

Capital gains and losses:
- Assets indexed, S. 3237.
- Broadcast property, involuntary conversion rules changed to include television stations, S. 3176.
- Cost of living adjustments for tax rates, S. 1974.
- Deferral of gains on sale of principal residence:
  - Extension of deferral to those under age 55, S. 2522.
  - Extension of time, S. 2180.
- Foreign investors, treatment of, S. 192, S. 208, com. amdts. to H.R. 1212, H.R. 2297, H.R. 2492, and H.R. 1319, S. 2885, H.R. 7765.
- Indexation of tax, S. 1623.
- Nonrecognition of gain of sale of residence for certain members of armed services, H.R. 5505.
- Reduced rates, S. 2923, S. 2983.
- Reduced rates for business in low income areas, S. 2823.
- Rhode Island Indian claims settlement lands, deferral on tax if reinvested in similar asset, S. 687, com. amdt to H.R. 1319.
- Rollover accounts, tax deferred, S. 2924.
- Rollover of gain for sale of farmland development rights, S. 3048.
- Small business, deferral of tax on sale of interest if reinvested in another small business, S. 653, S. 2998.
- Small business, increased deduction on gains realized from investments in, S. 2[illegible]1.
- Small business participating debentures, tax treatment of, S. 2981.
- Stocks and bonds of qualified small businesses, reduced tax, S. 3174.
- Tax rate reduction, S. 3052, com. amdt. to H.R. 5829.
- Technical amendments, H.R. 2797, com. amdt. to H.R. 2797.
- **Theatrical production organizations, liberalized treatment, S. 397.**
- Trees, evergreens more than 3 years old treated as timber, S. 2504.
- Venture capital stock, deferred of tax on sale if reinvested in similar asset within 2 years, S. 1475.

Carryover basis (*See* Estate taxes).

Corporations:
- Accumulated earnings credit, minimum increased, S. 2480, S. 2998.
- **Bad debt reserves, simplified rules relating to, S. 1003.**
- Capital gains tax rate reduction, S. 3052.
- Cost of living adjustments for tax rates, S. 1974, S. 3237.
- Estimated taxes, increased amounts required, S. 2939.
- Export trading companies treated as subchapter S corporations, S. 2757.
- Foreign investment companies, gain on sale of stock, com. amdt. to H.R. 6806.
- Foreign loss recapture rules, time for corporations to liquidate, rules revised, S. 2484.
- **Foreign studies, patents, and marketing expenses to be tax deductible, S. 1003.**

Income taxes, etc.—Continued

Corporations—Continued
- Homeowner associations taxed at same rate as corporations, S. 2167.
- Liquidation with respect to foreign loss recapture rules, S. 2484.
- Market making activities, deductions for additions to a
- Personal holding companies, certain lending or finance businesses excepted from definition, S. 2396.
- Reduced rates, com. amdt. to H.R. 5829.
- Reduced tax rates for businesses in low-income areas, S. 2823.
- Small business (*See* separate listing).
- Subchapter S corporations, permissible number of shareholders increased, S. 1860, S. 2168, S. 2998.
- Surtax base increased, S. 2940, S. 2998.
- Transfers of proven oil and gas properties to a controlled corporation, com. amdt. to H.R. 1212, H.R. 2492, and H.R. 4155.
- Windfall profits (*See* Excise taxes).

Credits:
- Autos from companies with increased fuel economy, S. 3085.
- Agricultural operating loan interest, S. 2503.
- Alternative minimum tax, com. amdt. to H.R. 4155.
- Artwork, credit against estate tax, S. 1078.
- **Bonds financing new section 38 equipment, S. 1621.**
- **Charitable contributions of artistic compositions, S. 1078.**
- Commuter highway vehicle purchase, S. 2813, S. 3030.
- Crops donated by farmers to certain tax-exempt organizations, S. 1384.
- Distilled spirits excise taxes, certain, H.R. 7171.
- **Earned income credit:**
  - Armed services members made eligible, S. 824.
  - Increased, H.R. 4904, com. amdt. to H.R. 5829.
- Elderly, increased credit, S. 744, S. 753.
- Elderly dependents, S. 1808.
- Employee stockownership plans, S. 1240.
- **Energy credit:**
  - Auto engine conversion to:
    - Alcohol fuel, S. 851.
    - Electric power, S. 1320, S. 3134.
  - Biomass fuel pellets, S. 3057.
  - Electric vehicles, S. 1320, S. 3134.
  - Gasohol, S. 1571, S. 1587, amdt. 442 to H.R. 3919.
  - Geothermal applications, S. 1571, S. 1760.
  - Heat pumps, S. 1571, S. 1760.
  - Hydroelectricity, S. 1206, S. 1210, S. 1571.
  - Increased, S. 1571.
  - Leased energy equipment, S. 1571.
  - Liberalized, S. 1571.
  - Limitation on application, amdt. 2858 to H.R. 6806.
  - Nonconventional sources of energy, S. 848.
  - Photovoltaics for homes, S. 1571.
  - Rental property energy equipment, S. 1571.
  - Solar applications, S. 1571, S. 1760.
  - Vanpooling, S. 1571.
  - Wind applications, S. 1571, S. 1760.
  - Wood-burning equipment, S. 720, S. 1210, S. Con. Res. 115.
  - Wood fuel, S. 2162.
  - Wood gasification equipment, S. 806.
- Equity securities of domestic corporations, S. 3071.
- Evaporative cooling devices, S. 1547.

Income taxes, etc.—Continued
- **Credits—Continued**
  - **Farmers:**
    - Wind erosion control and wildlife habitat areas, S. 1015.
  - Federal forms filing expenses, S. 1811.
  - **Foreign:**
    - Capital gains adjustments, S. 3070.
    - **Class action suits seeking judicial review of validity, S. 942.**
  - **Handicapped child care, S. 602.**
  - Handicapped, home improvements to facilitate, S. 1752.
  - Home heating oil, S. 722, S. 1210, S. 1664, S. 1766.
  - **Homemakers, displaced, employment of, S. 464.**
  - Housing, solar, S. 2794.
  - **Housing accounts, S. 98.**
  - Industrial and commercial structures, increased rehabilitation tax credit, S. 3095, com. amdt. to H.R. 5829.
  - Industrial conservation projects, S. 1819.
  - **Interest on municipal bonds, S. 1021.**
  - Interest on savings, S. 1645, S. 1697, S. 2653.
  - **Investment tax credits:**
    - Alcohol fuel:
      - Buildings used in production of, S. 906, S. 1587.
      - **Equipment used in production of, increased credit, S. 906, S. 1587.**
      - **Natural gas from geopressurized brine, S. 847.**
    - Commuter highway vehicles, increased credit, S. 2610.
    - **Coke and coke gas equipment, amdt. 653 and UP amdt. 846 to H.R. 3919.**
    - **Educational filmstrips, S. 1102.**
    - Employee stock ownership plans, S. 1240, S. 2982.
    - Energy property where an "affirmative commitment" was received before 1983 even if not completed by that date, S. 1659.
    - Farm equipment, related party restriction deleted, S. 2842.
    - Films, training, S. 1619.
    - **Fuel conversion projects, S. 3006.**
    - Furniture purchased for rental, S. 2415.
    - **Hydroelectric power generation property, increased credit, S. 1206, S. 1760, S. 1762.**
    - Increased, S. 3040.
    - **Liberalization of rules, com. amdt. to H.R. 5829.**
    - Maritime satellite communications' property, H.R. 4746.
    - Motor vehicle manufacturing property, refundable credit, S. 2069.
    - **Ninety percent of tax liability limitation, effective date accelerated, S. 2157.**
    - **Poultry producers, S. 2089.**
    - Public utility property, clarification of rules, H.R. 6806, com. amdt. to H.R. 6806.
    - Railroad property credit to be refundable, S. 3004, S. 3008.
    - **Reforestation, com. amdt. to H.R. 1212.**
    - Refundability of all current and previous credits, S. 2157.
    - **Research and experimental property, S. 1257.**
    - **Sec. 38 property, used, increased credit, S. 2152.**
    - Shale oil equipment, certain, S. 2783.
    - Small business, credit for investments in new issues, S. 2998.
    - Solar, wind, and geothermal property, S. 1571, S. 1760.
    - **Tangible personal property acquired from related parties, S. 1079.**

Income taxes, etc.—Continued
- **Credits—Continued**
  - **Investments tax credits—Continued**
    - **Technical amendments, H.R. 2797, com. amdt. to H.R. 2797.**
    - Theatrical production organizations, S. 397, S. 2500.
    - Used equipment, rules liberalized, S. 2998.
  - Marriage penalty, S. 3032.
  - **Oil deregulation price increase, S. 822.**
  - Payroll costs for new employees, S. 2817.
  - Public transit passes provided employees, S. 3254.
  - Repeal of various credits, S. 47.
  - **Research, corporate grants to colleges, S. 1065.**
  - Research and experimental expenditures, S. 700, S. 1256, S. 1345, S. 1597, S. 2355, S. 2906, com. amdt. to H.R. 5829
  - Ride-sharing vehicle costs, S. 2812, S. 3030.
  - Royalty production of crude oil, S. 2939.
  - **Savings, S. 18.**
  - **Shale oil, S. 847, S. 857.**
  - **Small business original issue stock, S. 487, S. 655, S. 2676.**
  - Small business participating debenture, S. 1481.
  - **Small businesses establishing new pension plans, S. 209.**
  - Social security taxes paid, S. 1719, S. 2920.
  - **Social security tax increases, S. 206.**
  - Stock purchases, S. 1622.
  - Targeted jobs credit:
    - Alternative minimum tax rules revised with respect to, S. 3157.
    - Cooperative education programs, liberalized age requirements, H.R. 5973, S. 2088.
    - Displaced homemakers, S. 464.
    - Technical amendments, H.R. 2797, com. amdt. to H.R. 2797.
    - Vietnam-era veteran, modification of definition of economically disadvantaged, S. 2838.
    - **Vocational school students to the age of 19, S. 1861.**
  - Television captioning or subtitle equipment, S. 1869.
  - **Tuition, S. 1050, S. 1051, S. 1095.**
  - Utilities providing reduced energy costs to low income or disabled elderly, S. 1633.
- **Deductions:**
  - Adoption expenses, S. 2959.
  - Armed Forces members involuntary released, S. 1426.
  - Artists and authors considered employees for certain purposes, com. amdt. to H.R. 6806.
  - **Business use of auto rate to be same as for reimbursement of Federal employees, S. 1085.**
  - Business use of home, rules revised, S. 3203, S. 3255.
  - **Charitable contributions:**
    - **Allowed whether or not deductions are itemized, S. 219.**
    - Artists, increased deduction for contributions of compositions to charity, S. 3175.
    - Conservation purposes, com. amdt. to 6975, H.R. 7956.
    - Deductions for contribution to organization providing services to taxpayer, S. 1705.
    - Film corporations, increased deduction for gifts of historical film to educational organizations, S. 3238.
    - Governing instruments of charitable split interest trusts, extension of time to amend, com. amdt. to H.R. 1212 and H.R. 2492.
    - Libraries treated as public charities in certain cases, S. 1094.
    - Mineral rights returned on land donated for conservation purposes, S. 1412.
    - Motor vehicle operation deduction to be same as reimbursement for Government business, S. 1867.

Income taxes, etc.—Continued
- **Deductions—Continued**
  - **Convention expenses:**
    - Foreign, S. 749, com. amdt. to H.R. 5973.
    - **Mexico and Canada, S. 589.**
    - **Reporting requirements liberalized, S. 940.**
  - Cost of living, S. 698.
  - Deductions not construed as provision of Federal assistance, S. 449.
  - Deferred compensation plan trusts, certain, com. amdt. to H.R. 4155.
  - **Depreciation and amortization:**
    - Accelerated depreciation, S. 231, S. 935, S. 1435, S. 1597, S. 2878, S. 2940.
    - Accelerated depreciation for small businesses, S. 110, S. 231, S. 545.
    - Accelerated depreciation for businesses in low-income areas, S. 2813, com. amdt. to H.R. 6975.
    - Amortization of construction period interest and taxes, current expensing permitted, S. 2969, S. 3042.
    - **Cost of living adjustments for depreciation, S. 1974.**
    - Depreciation revisions, com. amdt. to H.R. 5829.
    - Historic preservation, amortization incentives extended 5 years, S. 2881.
    - **Hydroelectric facilities, accelerated depreciation, S. 1762.**
    - Patent research and experimental expenditures amortized over not less than 5 years, S. 1254.
    - **Pollution control equipment amortized over 2 years, S. 935.**
    - Public utility property, clarification of rules, com. amdt. to H.R. 6806.
    - Railroad track assets, retirement-replacement-betterment method codified, S. 1467, com. amdt. to H.R. 1319, H.R. 7171.
    - Research and development expenditures, accelerated 5-year straight line amortization, S. 1257.
    - Start up costs amortized over not less than 5 years, S. 1638.
    - Straight-line, 20 year capital cost recovery for all structures, S. 2969.
    - **Straight line method for small businesses, S. 639.**
  - Disaster losses replacement cost, S. 1505.
  - Dutch elm disease, S. 1826.
  - Education savings accounts, S. 1808, S. 2745.
  - Employer pension plan contributions, S. 1428.
  - Energy invention corporation investments, S. 419.
  - Equity securities, additions to a reserve for gains from, S. 1967.
  - Family rental/home business tax repealed, S. 3203.
  - Farming, limitations on deductions, S. 2781.
  - **Foreign income:**
    - Residency requirements waived when individual leaves country due to unrest, S. 873, H.R. 5973.
  - Fraternal organizations, maintenance or construction of buildings, S. 616.
  - Fruit and nut trees, liberalized rules for casualty losses, S. 1900.
  - **Gasoline, State and local taxes, S. 79.**
  - **Handicapped child care trusts, S. 602.**
  - Handicapped, increased deduction for elimination of barriers, S. 1694, H.R. 5505, com. amdt. to H.R. 5224.
  - Home health care for elderly, S. 3264.
  - Housing savings accounts, S. 2745.
  - Hydroelectric power, purchase of, S. 1206, S. 1210.
  - Individual retirement accounts (*see* Pension plans).

Income taxes, etc.—Continued
- **Deductions—Continued**
  - Investment interest limitation repealed, S. 1475.
  - Legal services, S. 2845.
  - Marriage penalty, deduction to reduce, S. 1877.
  - Motor carrier operating authority, S. 3146.
  - **Net operating losses:**
    - ConRail transferor railroads, rules revised, H.R. 7171.
    - Liberalized for new businesses, S. 1255, S. 1475.
    - Liberalized rules for small businesses, S. 1860.
    - Postponement of effective date for special limitations on net operating loss carryover, H.R. 5505, com. amdt. to H.R. 5224.
    - Real estate investment trusts, rules revised, S. 1831, H.R. 4968, com. amdt. to H.R. 4968.
  - **Product liability loss reserves, S. 542, S. 634.**
  - Property taxes in the case of persons renting their principal residence, S. 2276.
  - Reforestation expenses, S. 100, com. amdt. to H.R. 1212 and H.R. 2492.
  - Repeal of various deductions, S. 47.
  - Retirement savings, S. 75, S. 1209, S. 1428, S. 1925, S. 2893, com. amdt. to H.R. 5829.
  - Ride-sharing vehicle costs, S. 2811.
  - Service liability losses, S. 2512.
  - Severance taxes paid by Indian tribes, S. 2768.
  - Spouse's income, 10 percent, S. 1247.
  - **Timber, liberalized rules for casualty losses, S. 1901.**
  - Travel expenses:
    - Rules liberalized, S. 2713.
    - State legislators, H.R. 3091.
  - Uniformed Services University of the Health Sciences, annuity contracts, S. 945.
  - Utilities, State and local taxes paid, S. 1591.
  - Venture capital stock losses, increased amounts, S. 1475.
- **Deferred compensation:**
  - Stock options:
    - In lieu of wages without immediate recognition of wages, S. 2998.
    - Incentive stock options, S. 2239.
    - Nonqualified plans for nonresident aliens, rules modified, com. amdt. to H.R. 4155.
    - Repeal of requirement that information be furnished IRS in certain cases, H.R. 5505, com. amdt. to H.R. 5224.
- **Depletion allowance:**
  - **Scheduled reduction for oil and gas exploration, eliminated, S. 882.**
  - Transfer of proven oil and gas properties to a controlled corporation without loss of, com. amdt. to H.R. 1212, H.R. 2492, and H.R. 4155.
- **Employee stockownership plans (*See* separate listing).**
- **Estate taxes (*See* separate listing).**
- **Exclusions:**
  - Annuity contracts, tax treatment revised, S. 3094, S. 3108.
  - Armed Forces Health Professions Scholarship program, amounts received from, S. 1098, S. 1166, S. 2001, H.R. 5505, com. amdt. to H.R. 5224, H.R. 7171.
  - Charities abroad, employees allowed $20,000 exclusion in certain cases, com. amdt. to H.R. 1319 and H.R. 4968.
  - Commuter transportation, alternative, S. 2611, S. 3030.
  - **Cost of living percentage exceeding national average, S. 699.**
  - Cost of living salary increases, S. 2591.
  - **Disabled, exclusion of gain from sale of residence, S. 1976.**

Income taxes, etc.—Continued
  Exclusions—Continued
    Dividend exclusion increased from $100 to:
      Increased annually, S. 2057.
      $200, S. 1565.
      $250, S. 895, S. 1846.
      $400 if reinvested, S. 1542.
      $500 ($1,000 for joint returns), S. 1956.
      $1,000, S. 1620.
    Elderly, first $5,000, S. 1734.
    Employer contributions to plans providing property and liability insurance coverage for employees, S. 1971.
    Foreign income:
      Charitable services, S. 1372, S. 1703, com. amdt. to H.R. 1319.
      Exclusion from tax of earned income, S. 2321.
      Foreign investment company stock, certain amounts of gain from sale, S. 2367.
      Housing allowances exceeding 20% of income, S. 2283.
      Residency requirements removed, H.R. 5973.
      Separate exclusion for married individuals, S. 2283.
      $50,000 for Americans working abroad, S. 2283, S. 2814, S. 2940, com. amdt. to H.R. 5829.
      $60,000 for Americans working abroad, S. 2418.
      $65,000 for Americans working abroad more than 2 years, S. 2283, com. amdt. to H.R. 5829.
      80% of one's earned income, S. 3251.
    Grants for tuition where service as a Federal employee is required, H.R. 7171.
    Health plan contributions by employers, S. 1590.
    Hostages' compensation, S. 2581, H.R. 7085.
    Interest:
      Deposits used for encouraging homeownership and small businesses, S. 2560, S. 2646.
      Excluded while inflation rate is higher than interest rate, S. 1139.
      Increased annually, S. 2057.
      $100, S. 1542, S. 1565, S. 1597, amdt. 620 to H.R. 3919.
      $150, S. 1562.
      $200, S. 3000.
      $201, amdt. 1444 to H.R. 3919.
      25% exclusion of all interest earned over the above approved provision, S. 2285.
      $500, S. 246, S. 1488, S. 2048, S. 2288.
        Technical amendment to S. 1488, amdt. 554 to S. 1488.
      $750, S. 2822.
      $1,000, S. 1620, S. 1697.
      $1,000 ($2,000 filing jointly), for individuals under age 60 and $2,500 ($5,000 filing jointly) for individuals age 60 and over, S. 1040.
      Withholding of taxes, Congress opposed, S. Con. Res. 92.
    Klamath Indian judgments, com. amdt. to H.R. 5391.
    New capacity stock, gain from first sale, S. 3060.
    National Research Service Awards, H.R. 5505, com. amdt. to H.R. 5224, S. 2938, com. amdt. to H.R. 6975.
    Public Health Service/National Health Service Corps scholarship program, S. 2001, H.R. 5505, S. 2938.
    Public transit passes supplied by employer, S. 3254.
    Punitive damages received in antitrust actions, S. 1292.
    Reserve and National Guard pay, S. 842.
    Residence sale by certain members of the Armed Forces, H.R. 5505.
    Sick pay, S. 1732.

Income taxes, etc.—Continued
  Exclusions—Continued
    Sick pay provisions of the TRA of 1976:
      Repealed, S. 805.
      Sick pay exclusion modification date extended, S. 1733.
    Social security benefits, S. 2448.
    Stock received from qualified dividend reinvestment plans, S. 1543.
    Supplemental UC benefits, certain, com. amdt. to H.R. 5973.
    Unemployment compensation benefits, certain, S. 2293.
    Uniformed Services University of the Health Sciences, annuities purchased for employees, H.R. 7171.
    Writing expenses, certain, S. 3253.
  Exemptions:
    Blind, deaf, or deaf-blind, additional exemption, S. 468.
    Cost of living adjustments, S. 12, S. 2078, S. 3237.
    Increased, com. amdt. to H.R. 5829.
    Wheelchairs, additional exemption for dependent requiring use, S. 3098.
  General stockownership plans (*See* separate listing).
  Inclusions:
    Mortgage revenue bond interest, S. 1180, S. 1726, S. 1751, S. 2064.
    Spacecraft, income treated as income from within the United States, S. 1854.
  Minimum tax:
    Charitable trusts established by corporations for purposes of the minimum tax, treatment of, H.R. 4746, com. amdt. to H.R. 5391.
    Tax credits allowable against, com. amdt. to H.R. 4155.
  Rates:
    Cost of living adjustments, S. 12, S. 211, S. 1974, UP amdt. 1322 to H.J. Res. 569, S. 3106, S. 3237.
    Homeowner associations taxed at same rate as corporations, S. 2167.
    Marriage penalty, tax credit for amount of, S. 3032.
    Married persons filing separate returns taxed at same rates as single persons, S. 336.
    Married persons permitted a deduction of 10 percent of spouse's income, S. 1247, S. 2940, com. amdt. to H.R. 5829.
    Maximum rate of:
      50%, S. 2242, S. 2676.
    Reduced, S. 33, S. 47, UP amdt. 1321 to H.J. Res. 569, UP amdt. 1369 to H.R. 7477, S. 2878, S. 2940, S. 3047, com. amdt. to H.R. 5829.
    Reduced, conditioned on Federal spending limits, S. 31, amdt. 110 to H.R. 2534.
    Reduced, reflecting rate of inflation, S. 33.
    Reduced, sense of Congress resolution, S. Con. Res. 87.
    Reduced rates, sense of Senate resolution directing the Finance Committee to report a bill providing tax cuts, S. Res. 481.
    Savings income taxed at same rate as earned income, S. 2242.
    Severance pay, reduced rates, S. 2742.
    Surtax required to cover budget deficit, amdt. 113 and UP amdt. 53 to H.R. 2534.
    Tuition advance repayments, S. 1216.
    Zero bracket amount increased, S. 2226, S. 3047, com. amdt. to H.R. 5829.
  Returns:
    Access to wage information, S. 1678, H.R. 4746, H.R. 4904, com. amdt. to H.R. 3317.
    Confidentiality of returns, S. 2402, S. 2403, S. 2404, S. 2405.
    Designation of payment to U.S. Olympic Development Fund, S. 1630.

Income taxes, etc.—Continued
- **Returns—Continued**
  - **Designation of payments to World Peace Tax Fund, S. 880.**
  - Disclosure of addresses of individuals who have defaulted on certain student loans, H.R. 4155, amdt. 2368 and com. amdt. to H.R. 4155.
  - Disclosure of tax returns to State audit agencies, H.R. 4746, com. amdt. to H.R. 3317.
  - Estimated tax declarations, requirement eliminated, S. 2825.
  - Gift tax returns, time for filing, com. amdt. to H.R. 5224, H.R. 5505.
  - Hostages' spouses permitted to file joint return, S. 2581.
  - **Interest for late filing waived for victims of natural disasters, S. 999, S. 1034.**
  - Transferors of certain property to exempt organizations, repeal of requirement for filing return, H.R. 5505, com. amdt. to H.R. 5224.
  - **W-2 forms furnished a terminated employee before 1-31 only upon written request, S. 2171.**
- **Tax exempt organizations:**
  - Cemetery corporations permitted to issue dividend-paying preferred stock, S. 1279.
  - **Child care trusts treated as, S. 602.**
  - Debt-financed income, special rule for Tillamook County YMCA, H.R. 5973.
  - **Deferred compensation, unfunded plans authorized, S. 511.**
  - Electric cooperatives, tax treatment of pole rental income modified, S. 2818.
  - Exemption not treated as provision of Federal assistance, S. 449.
  - Fraternal beneficiary societies, affiliated social clubs to retain exempt status, H.R. 5505.
  - Libraries operated by exempt organizations treated as public charities in certain cases, S. 1094.
  - Maryland Savings Share Insurance Corporation, S. 2902.
  - Professional liability reserve trust funds, S. 943.
  - **Rhode Island Indian Claims Settlement Act, State corporation treated as, S. 687.**
  - Tax-free rollover accounts, establishment of, S. 1964.
  - **Telephone cooperatives, disregard of income from nonmember electric utilities for determining tax exempt status, S. 1069.**
  - Telephone cooperatives, tax treatment of directory listing income modified, S. 2818.
  - Transferors of certain property to exempt organizations, repeal of requirement for filing return, com. amdt. to H.R. 5224.
  - Veterans' organizations with a membership of at least 75% past or present members of the Armed Forces, S. 1745.
  - Volunteer fire departments, obligations of, S. 2772.
  - War veterans organizations, requirements liberalized to include peacetime members, S. 1745.

Independent contractors (*See* Employment taxes).

Industrial development bonds (*See* Bonds).

Inland Waterway Authorization Act:
- Amended to extend deadline for preparing master plan of the Upper Mississippi System, S. 2102.

Installment sales (*See* Income taxes: Accounting methods).

Interest rates:
- Prohibition on proposed increase in certain rates, S. 3198.

Internal Revenue Code:
- Technical corrections to the Revenue Act of 1978, S. 614, H.R. 2797, com. amdt. to H.R. 2797.

Internal Revenue Service:
- Assistant Commissioner for Taxpayer Services, creation of position, S. 326.
- Business use of home, rental of vacation homes, disallowance of certain expenses, IRS prohibited from issuing regulations related to H.J. Res. 610.*
- Commuting expenses, IRS prohibited from issuing regulations relating to, H.R. 5224, com. amdt. to H.R. 5224.
- Court order required before seizure of property, S. 2825.
- Disclosure of addresses of individuals who have defaulted on certain student loans, H.R. 4155, com. amdt. to H.R. 4155.
- **Employees of IRS answers to taxpayers to be binding on the agency, S. 897.**
- Employment status of individuals as employees or independent contractors, IRS prohibited from issuing regulations, amdt. 627 to H.R. 3919.
- Estimated tax declaration, requirement eliminated, S. 2825.
- Fringe benefits, IRS prohibited from issuing regulations relating to, S. 224, S. 1747, H.R. 5224, com. amdt. to H.R. 5224.
- Interest payments required upon wrongful levy of property, H.R. 5505, com. amdt. to H.R. 5224.
- Office of Ombudsman established, S. 2825.
- Prevailing parties in civil tax actions, awarding of court costs and attorney's fees, S. 1444.
- Private schools, IRS not to implement rules relating to discrimination policies, S. 103, S. 449, S. 990, S. 995, S. 1032, S. 1352.
- Stock options, repeal of requirement that information be furnished IRS in connection with certain, H.R. 5505, com. amdt. to H.R. 5224.
- Taxpayers to be informed of procedural options available in disputes with the IRS, S. 326.
- **Taxpayers to be informed of their right to an attorney during meetings with IRS, S. 955.**
- Time limitations for issuance of IRS rulings, S. 2825.
- VA Administrator permitted to redisclose addresses obtained from IRS for debt collection purposes, amdt. 2368 to H.R. 4155.
- W-2 forms, elimination of requirement for mid-year, S. 2998.

International Coffee Agreement:
- Implementation, H.R. 3637.

International Sugar Agreement of 1977:
- Implementation of, H.R. 6029.

International Trade Commission (*See* Foreign trade and tariffs).

International Wildlife Conservation Corps:
- Established, amdt. 1680 to H.R. 4685.

Investment tax credit (*See* Income taxes: Credits).

J

Jefferson County Mental Health Center:
- For the relief of, S. 1886, H.R. 4033.

K

Kunhardt, Dorothy Meserve:
- For the relief of, S. 3142.

L

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*An appropriations bill not before the Finance Committee.

Popular titles—Continued
Alternative Energy Source and Conservation Tax Incentive Act of 1979, S. 1571, S. 1760.
American Innovation and Employee Stock Ownership Act of 1980, S. 3174.
Anti-Inflation Tax Act of 1979, S. 2078.
Artists Tax Equity Act of 1979, S. 1078.
Bankruptcy Tax Act of 1980, H.R. 5043.
Beef Import Act of 1979, S. 81.
Build America Now Act of 1980, S. 2817.
Capital Cost Recovery Act of 1979, S. 935, S. 1435.
Capital Formation Incentive Act of 1979, S. 1967.
Catastrophic Health Insurance Act, S. 351.
Catastrophic Health Insurance and Medical Assistance Reform Act, S. 350.
Catastrophic Health Insurance and Medicare Improvements Act of 1979, S. 748.
Chapter 42 Second Tier Tax Correction Act of 1980, S. 2485, H.R. 5391.
Charitable Organizations Preservation Act of 1979, S. 449.
Child Health Assurance Act of 1979, S. 1204.
Child Welfare Amendments of 1979, S. 966.
Community Home Health Services Act of 1980, S. 3211.
Commuter Taxpayer Assistance Act of 1980, S. 3254.
Commuter Transportation Energy Efficiency Act of 1980, S. 3030.
Community Mental Health Assistance Act of 1979, S. 458.
Comprehensive Health Care Reform Act, S. 1590.
Convention on Cultural Property Implementation Act, S. 1502.
Copper Environmental Equalization Act of 1979, S. 799.
Crude Oil Decontrol Windfall Profits Tax Act of 1979, S. 1210.
Crude Oil Windfall Profit Tax Act of 1979, H.R. 3919, S. 1731.
Cultural Heritage Preservation and Access Act, S. 3175.
Deep Seabed Mineral Resources Act, S. 493.
Disability Insurance Amendments of 1979, S. 1643, H.R. 3236.
Elephant Protection Act of 1979, H.R. 4685.
Emergency Motor Fuel Demand Rationing Act of 1980, S. 2570.
Emergency Unemployment Compensation Act of 1980, S. 2518.
Employee Stock Ownership Improvements Act of 1979, S. 1240, S. 2982.
Employment Tax Act of 1979, S. 736.
Energy Cost Assistance Act, S. 1766.
Energy Development Surtax Act of 1979, S. 1517.
Equal Access to Communications Act of 1979, S. 1869.
ERISA Improvement Act of 1979, S. 209.
ERISA Simplification Act of 1979, S. 1089.
Estate and Gift Tax Amendments of 1979, S. 1984.
Estate Tax Adjustment Act of 1979, S. 1825.
Export Trading Company Act of 1979, S. 1663.
Fair Deal Amendments of 1980, S. 3210.
Family Business Protection Act of 1980, S. 2220.
Family Enterprise Estate and Gift Tax Equity Act, S. 2967.
Family Farm Preservation Act, S. 3224.
Family Protection Act of 1979, S. 965.
Family Welfare Demonstration Program Act, S. 1579.
Family Welfare Improvement Act, S. 1382.
Family Protection Act, S. 1808.
Farm Tax Equity Act of 1908, S. 2781.
Federal-Aid Highway and Highway Revenue Act of 1980, S. 2918.
Generated Electricity Tax Equity Act of 1979, S. 619.
Health Care for All Americans Act, S. 1720.
Health Incentives Reform Act of 1979, S. 1968.
Health Insurance Reform Act of 1979, S. 1485.
Health Maintenance Organizations Medicare Reimbursement Amendments of 1979, S. 1530.

Popular titles—Continued
Hospital Ambulatory Services Reimbursement Reform Act, S. 2841.
Hospital Cost Containment Act of 1979, S. 570.
Hospital Cost Containment and Reporting Act of 1979, H.R. 262[illegible]
Hostage Relief Act of 1980, S. 2581.
Hydropower Development Act of 1980, S. 2766.
Imported Oil Reduction Act of 1980, S. 2202.
Independent Local Newspaper Act of 1979, S. 555.
Individual Equity Investors' Incentive Act of 1980, S. 3071.
Individual Investment Act of 1980, S. 2924.
Industrial Energy Conservation Incentive Tax Act, S. 1819.
Industrial Energy Efficiency and Fuel Conversion Tax Incentive Act of 1980, S. 3006.
Installment Sales Revision Act of 1980, S. 2451, H.R. 6883.
Interest Rate Reduction and Personal Savings and Retirement Enhancement Act, S. 2653.
Intergovernmental Fiscal Assistance Amendments of 1979, S. 566.
International Sugar Stabilization Act of 1979, S. 463.
International Trade Laws Reform Act of 1979, S. 223
Interstate Taxation Act of 1979, S. 983.
Investment Income Incentive Act of 1979, S. 2057.
Investment Incentive Act of 1980, S. 3052.
Investment Tax Act of 1980, S. 3040.
IRA-Employer Plan Coordination Act of 1979, S. 1428.
Jobs Creation Act of 1979, S. 639.
Local Government Fiscal Assistance Amendment of 1980, S. 2574.
Low Income Energy Assistance Act of 1980, S. 2723.
Maternal and Child Health and Crippled Children's Services Act, S. 1430.
Meat Import Act of 1979, S. 32, S. 55, S. 371, S. 441.
Medical and Legal Professional Liability Insurance Tax Equity Act of 1979, S. 943.
Medicare and Medicaid Fraud and Abuse Amendments of 1979, S. 1662.
Medicare Home Health Amendments of 1979, S. 489.
Medicare-Medicaid Administrative and Reimbursement Reform Act of 1979, S. 505.
Medicare-Medicaid Miscellaneous and Technical Amendments of 1979, S. 507.
Medicare Supplemental Health Insurance Information Disclosure and Protection Act of 1979, S. 395.
Mortgage Subsidy Bond Tax Act of 1979, H.R. 5741.
Motor Fuel Conservation Act of 1979, S. 1749, S. 1750.
Multiemployer Pension Plan Amendments Act of 1979, S. 1076.
National Health Plan Act, S. 1812.
New Firm Incentive Act of 1979, S. 1255.
Noninstitutional Long-Term Care Services for the Elderly and Disabled Act, S. 2809.
Oil Shale Testing and Prototype Commercialization Act of 1979, S. 857.
Old Oil Adjustment Tax and New Oil Deregulation Act of 1979, S. 1628.
Patent Depreciation Act, S. 1254.
Product Liability Partial Self-Insurance Act, S. 542.
Product Liability Partial Self-Insurance Act of 1979, S. 634.
Public Vehicle Gasohol Incentive Act of 1979, S. 1042.
Real Estate Construction and Rehabilitation Tax Incentives Act of 1980, S. 2969.
Regulatory Equity for Public Schools Act of 1979, S. 990.
Research Promotion Act of 1979, S. 1256.
Research Revitalization Act of 1980, S. 2355.
Research Tax Incentive Act of 1979, S. 1257.
Save America Savings Account Act of 1980, S. 2646.

Popular titles—Continued
- Save Our Schools Act of 1979, S. 103.
- Savings and Investment Act of 1979, S. 1964.
- Savings and Investment Encouragement Act of 1979, S. 1597.
- Savings of Income for Retirement Act, S. 1925.
- Senior Citizens Health Insurance Reform Act of 1979, S. 1295.
- Service Liability Partial Self-Insurance Act of 1980, S. 2512.
- Shale Oil and Natural Gas Production Tax Incentive Act of 1979, S. 847.
- Simpliform Tax Act, S. 47.
- Small Business Capital Formation Act of 1980, S. 2676.
- Small Business Depreciation Reform Act of 1979, S. 110.
- Small Business Direct Expensing Act of 1980, S. 2689.
- Small Business Innovation Act of 1979, S. 1860.
- Small Business Investment Act of 1980, S. 2998.
- Small Business Private Investment Act of 1979, S. 487.
- Small Business Research and Development Tax Incentive Act of 1979, title III of S. 1860.
- Small Business Tax Reform Act of 1979, S. 2136.
- Small Business Tax Relief Act of 1979, S. 1127.
- Small Hydroelectric Power Generation Incentive Act of 1979, S. 1206.
- Social Security Administration Act, S. 235.
- Social Security Fair Reporting Act of 1979, S. 908.
- Social Security Payroll Credit Act, S. 1719, S. 2920.
- Social Security Tax Reduction Act of 1980, S. 2804.
- Social Services Amendments of 1979, S. 1184.
- Social Welfare Reform Amendments of 1979, S. 1290, H.R. 4904.
- Subtitle F Revision Act of 1979, S. 1062.
- Sugar Act of 1979, S. 17.
- Supplemental Security Income Disability Amendments of 1979, H.R. 3464.
- Supplemental Security Income Amendments of 1979, S. 1402, S. 1657.
- Tax Administrative Provisions Revision Act of 1979, H.R. 5505.
- Tax Equalization Act, S. 12.
- Tax Exempt Mortgage Revenue Bond Act of 1980, S. 2917.
- Tax Reduction Act of 1979, S. 33.
- Tax Reduction Act of 1980, S. 3047.
- Tax Reduction and Job Creation Act of 1980, S. 2940.
- Tax Reduction—Job Creation Act, S. 2878.
- Taxpayer Protection and Reimbursement Act, S. 1444.
- Taxpayers' Bill of Rights Act, S. 326, S. 955, S. 2825.
- Technical Corrections Act of 1979, S. 614.
- Theatrical Production Investment Tax Credit Act of 1980, S. 2500.
- The 1979 Amendments to the Maternal and Child Health and Crippled Children's Services Act, S. 1430.
- The Cultural Heritage Preservation and Access Act of 1980, S. 3175.
- Theatrical Production Organization Act of 1979, S. 397.
- Trade Agreements Act of 1979, S. 1376.
- Trade Procedures Reform Act, S. 264.
- Tuition Advance Fund Act, S. 1216.
- Tuition Tax Assistance Act of 1979, S. 1051.
- Tuition Tax Relief Act, S. 1095.
- Tuition Tax Relief Act of 1979, S. 1050.
- Unemployment Compensation Cost Equalization Act of 1979, S. 825.
- United States Motor Fuel Independence Act of 1979, S. 1587.
- United States Olympic Development Fund Checkoff Act of 1979, S. 1630.
- Urban Jobs and Enterprise Zone Act of 1980, S. 2823.
- Venture and Equity Capital Revitalization Act of 1980, S. 2983.
- Venture Capital Tax Reform Act, S. 1475.
- Wagering Neutrality Act of 1979, S. 2032.

Popular titles—Continued
- Welfare and Medicaid Fiscal Assistance Program Act of 1980, S. 3064, S. 3093.
- World Peace Tax Fund Act, S. 880.
- Young Families Homeownership Act of 1979, S. 98.

Presidential Election Campaign Funds:
- Candidates refusing to debate to be ineligible for funds, S. 3127.
- Public financing terminated, S. 21.

Private bills—For the relief of:
- Brian Hall and Vera Hall, H.R. 934.
- Canada-France-Hawaii Telescope Project, S. 424, H.R. 1319, com. amdt. to H.R. 3122.
- Cathcart, Mrs. Jane M., com. amdt. to H.R. 3317.
- Chinese Cultural and Community Center, S. 1536, H.R. 5047, com. amdt. to H.R. 3122, com. amdt. to H.R. 5047.
- Dorothy Meserve Kunhardt, S. 3142.
- Florida University, H.R. 1212, com. amdt. to H.R. 3122.
- Foundry United Methodist Church, H.R. 5829.
- Fred L. and Leona M. Timm, S. 1695.
- Jefferson County Mental Health Center, S. 1886, H.R. 4033.
- Manhattan Bowery Corporation, S. 401, com. amdt. to H.R. 6806.
- Ohio Wesleyan University, H.R. 3317, UP amdt. 1724 to H.R. 3122.
- Paul E. Zirkle, S. 763.
- St. Pauls Episcopal Church, H.R. 3755.

Private foundations:
- Failure to distribute income, exemption from tax on, S. 3076.
- Independent local newspapers, holdings exempted from taxes on excess business holdings, S. 1614.
- Leasing of office space, rules revised, S. 1820, com. amdt. to H.R. 2297.
- Payout requirement liberalized, S. 2948, S. 2949.
- Removed from definition of employer for qualified charitable services, UP amdt. 1948 to H.R. 4968.
- Second-tier tax imposed at time IRS mails notice of deficiency, S. 2485, H.R. 5391.
- Self-dealing, excise tax:
  - Certain services excluded from, S. 1190, com. amdt. to H.R. 5973.
  - Effective date of certain provisions extended, S. 1191.
- Simplification of return and reporting requirements, H.R. 4746, com. amdt. to H.R. 4155.
- Transitional rules extended for certain services provided by a private foundation as trustee, com. amdt. to H.R. 1319.
- Travel expenses of Government officials, treatment of reimbursement, H.R. 4746.

Private schools (*See* **Internal Revenue Service**).

Procedure and administration—Internal Revenue Code:
- Simplification of provisions, S. 1062.

Product liability losses (*See* **Income taxes: Deductions**).

Professional Standards Review Organizations (*See* **Social Security: Professional Standards Review Organizations**).

Public debt:
- Alternate budget required, amdt. 112 and UP amdt. 54 to H.R. 2534.
- Balanced budget to meet certain requirements, amdts. 118–123 to H.R. 2534.
- Budget Committees to report balanced budgets, amdts. 116, 117, 124, to H.R. 2534.
- Budget outlays limited to 21% of GNP, S. 3237.
- Established as a part of the congressional budget process, H.R. 5369.

Public debt—Continued

- **Increase (total permanent and temporary) to:**
    - $830 billion through Sept. 30, 1979, H.R. 2534.
    - $879 billion through May 31, 1980, H.R. 5369.
    - $879 billion through June 5, 1980, H.R. 7471.
    - $879 billion through June 30, 1980, H.R. 7428.
    - $910 billion through Sept. 30, 1981, amdt. 1324 to H.J. Res. 569.
    - $925 billion through Feb. 28, 1981, H.J. Res. 569.
    - $935 billion Oct. 30, 1980, through Sept. 31, 1981, H.J. Res. 570.
- Increased limit prohibited unless certain requirements are met, amdts. 111, 117 to H.R. 2534.
- Reduction, sense of Senate resolution expressing need for, S. Res. 408.
- Resolution declaring the sense of the Senate that the United States is on the verge of bankruptcy, S. Res. 536.
- Royalties received by U.S. from oil, gas, coal, and minerals on Federal lands to be used to reduce the public debt, S. 3236.
- Surtax required to cover deficits, amdt. 113 and UP amdt. 53 to H.R. 2534.

Q

Quotas (*See* Foreign trade and tariffs).

R

Railroad Retirement Act:

- Increased tax rates for employers, S. 2979.

Reconciliation process:

- Revenue increases recommended by the Finance Committee required by the first budget resolution for FY 1981, S. 2939, H.R. 7765.
- Spending reductions recommended by the Finance Committee required by the first budget resolution for FY 1981, S. 2885, H.R. 7765.

Retirement test (OASDI) (*See* Social security).

Revenue sharing:

- Categorical grants exchanged for revenue sharing, S. 2678, S. 2681.
- Gasohol, Federal subsidy from revenue sharing funds to States converting auto fleets, S. 1042.
- Program extended, S. 513, S. 2574, S. 2678, S. 2681, H.R. 7112, UP amdts. 1832–1838, 1840–1842, 1844–1849, to H.R. 7112.
- State Governments' share of funds terminated, S. 263.
- Targeted programs, S. 566, com. amdt. to S. 566.

Rhode Island Indian Claims Settlement Act:

- Tax treatment, com. amdt. to H.R. 1319.

Roosevelt Campobello International Park Commission:

- Employees included under FUTA, UP amdt. 1005 to H.R. 4612.

S

Second-tier taxes (*See* Excise taxes).

Sick pay (*See* Income taxes: Exclusions).

Small business:

- Accelerated depreciation, S. 110, S. 231.
- Accounting, optional cash method in certain cases, S. 1127.
- Capital gains, increased deduction for investments in small businesses, S. 2221.
- Deduction for up to $10,000 in depreciable assets in 1 year, S. 2689.
- Deferral of capital gains tax on sale of interest in small business if reinvested in small business, S. 653, S. 1127.

Small business—Continued

- Depreciation rules liberalized, S. 639, S. 1127.
- Federal forms, tax credit for expenses of filing, S. 1811.
- Guaranteed loans to businesses selling fuel oil, amdt. 629 to H.R. 3919.
- Net operating loss, rules liberalized, S. 1860.
- Rapid amortization of federally required expenditures, S. 1127.
- Research deduction, S. 1860.
- Small business participating debentures, tax treatment of, S. 1481, S. 2981.
- Social security taxes, refund of employer share of certain excess, S. 1127.
- Stock sales, nonrecognition of gain, S. 1860.
- Subchapter S corporations, permissible number of shareholders increased, S. 1860, S. 2168, S. 2998.
- Surtax exemption increased, S. 1288, S. 2940.
- Tax credit for filing Federal forms, S. 1127.
- Tax credits for establishment of new pension plans, S. 209.
- Tax credits for purchase of original issue stock in small businesses, S. 487, S. 655, S. 2676, S. 2998.
- Tax rate reduction, S. 2136, S. 2676, S. 2998, S. 3043, com. amdt. to H.R. 5829.

Social security (includes the headings: Child care; Child support; General provisions; Maternal and child health; Medicaid; Medicare; National health insurance; Old-age, survivors, and disability insurance program; Professional Standards Review Organizations; Public assistance; Social Security Administration; and Social services):

- **Child care:**
    - Day care regulations, prohibition of funds for implementing, H.J. Res. 610.*
    - Day care services, increased allocation, H.R. 3434.
    - Day care services excluded from Federal regulations, S. 2885, H.R. 7765.
    - Employment of welfare recipients, S. 257, UP amdt. 56 to H.R. 3091, H.R. 3434.
    - Tax credit for handicapped child care, S. 602.
- **Child support:**
    - Computer systems, increased Federal matching, S. 1675
    - Court expenses attributable to operation of State plans, Federal funds authorized, S. 1676.
    - Financial incentives for States, S. 941, S. 1396.
    - Funding made permanent for families not receiving AFDC, S. 257, UP amdt. 56 to H.R. 3091, H.R. 4904, S. 1677.
    - Missouri exempted from certain audit requirements, S. 437.
    - Penalties, postponement of certain, S. 3155, S. 3158.
    - Reports of previous expenditures required of States, S. 1669.
    - Wage information of parents, increased access, S. 1678, H.R. 4904.
- **General provisions (title XI):**
    - Ceiling placed on payments to territories, S. 2885, H.R. 7765.
    - Health Facilities Costs Commission established, S. 2885, H.R. 7765.
- **Maternal and child health:**
    - Audits coordinated with medicare and medicaid, S. 507, com. amdt. to H.R. 934, S. 2885, H.R. 7765.
    - Child health assessment program, S. 1204, com. amdt. to S. 1204, H.R. 4962.
    - Funding increased, S. 1430.
    - Nonprofit health care philanthropy, com. amdt. to H.R. 934, S. 2909.
    - Program to include all mothers and their children, S. 1430.

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*An appropriations bill not before the Finance Committee.

Social security, etc.—Continued

- **Medicaid:**
  - Administrative and reimbursement reform, S. 505, S. 570, com. amdt. to H.R. 934.
  - Aliens, attribution of sponsor's income, S. 816.
  - Aliens, 3-year residency requirement, S. 816.
  - Audits coordinated with medicare, S. 507, com. amdt. to H.R. 934, S. 2885, H.R. 7765.
  - Bidding permitted for purchase of certain items, S. 2538
  - Child health assessment program, S. 1204, com. amdt. to S. 1204, H.R. 4962.
  - Choice of medical service, restrictions on, S. 2885, H.R. 7765.
  - Clinical social work services, S. 2176.
  - Contributions, relatives permitted to voluntarily contribute to a State fund for care of relatives, S. 2537.
  - Copayments, States permitted to require, S. 2535.
  - Coverage:
    - AFDC-U families at State's option, S. 965.
    - Dental services for persons age 65 or older, S. 2761.
  - Disabled, continued coverage for persons performing substantial gainful activity, S. 602, S. 603.
  - Eligibility, States permitted to terminate in cases of abuse of program, S. 2536.
  - Fraud and abuse, civil monetary penalties authorized, S. 1662.
  - Fraud control units, extension of period for funding, S. 507, com. amdt. to H.R. 934.
  - Home health and inhome services, responsiveness of report of the Secretary, S. Res. 169.
  - Home health services, expansion of services, S. 3211.
  - Homemaker and home health aid training for AFDC recipients, S. 421, S. 507, com. amdt. to H.R. 934.
  - HMO enrollment of recipients, S. 507, com. amdt. to H.R. 934.
  - Hospital cost containment:
    - Criteria established for determining reasonable cost of services, S. 2885, H.R. 7765.
    - National Commission on Hospital Costs established, H.R. 2626.
    - Providers prohibited from increasing costs to offset reductions based on reasonable cost, S. 2885, H.R. 7765.
    - Reimbursement for routine costs, new methods, com. amdt. to H.R. 934.
  - Hospitals, financially distressed, community service cost reimbursement, S. 2841.
  - Indian Health Care Improvement Act, reimbursement to States at 90%, S. 1541.
  - Lab service through competitive bidding, S. 507, com. amdt. to H.R. 934.
  - Lab service to meet specified requirements, S. 2885, H.R. 7765.
  - Matching formula revised, S. 2073, S. 3093.
  - Mechanized claims processing, States penalized for not utilizing, S. 731, amdt. 507 to H.R. 3434.
  - **Nurses:**
    - Gerontological, S. 2644.
    - Midwife, S. 656.
    - Practical, S. 220.
    - Psychiatric, S. 1238.
    - Registered, S. 1008.
  - **Nursing homes:**
    - Inspectors, Federal matching for compensation made permanent, S. 2133.
    - Life safety requirements revised, S. 1267, S. 1387.
  - Pregnant women, amdt. 390 to S. 1204, S. 1211, H.R. 4962.
  - Replaced with a Federal plan, S. 350.

Social security, etc.—Continued

- **Medicaid—Continued**
  - Resources to include certain assets previously disposed of, S. 507, com. amdt. to H.R. 934.
  - SSI recipients, handicapped eligibility liberalized, S. 591.
  - Territories, increased Federal funding for Puerto Rico, Virgin Islands, Guam, and includes Northern Marianas in proposal, com. amdt. to S. 1204.
  - Wheelchairs required in skilled nursing homes, S. 466.
- **Medicare:**
  - Administrative and reimbursement reform, S. 505, S. 570, com. amdt. to H.R. 934.
  - Ambulance services liberalized, S. 507, com. amdt. to H.R. 934.
  - Antigens provided by allergist, S. 507, com. amdt. to H.R. 934.
  - Aphakia, optometrists' services, S. 507, com. amdt. to H.R. 934.
  - Audits coordinated with medicaid, S. 507, com. amdt. to H.R. 934, S. 2885, H.R. 7765.
  - Benefits, individuals permitted to file separately for medicare benefits without applying for title II benefits H.R. 5295.
  - Catastrophic illness, S. 1590.
  - Chemotherapy patient care outside hospitals, S. 3019.
  - Chiropractors, broadened coverage, S. 76.
  - Community mental health centers, establishment of provider status, S. 458, S. 1289.
  - Chiropractors service, X-ray requirement deleted, S. 507, com. amdt. to H.R. 934.
  - Clinical social work services, S. 2176.
  - Dental services liberalized, S. 507, com. amdt. to H.R. 934, S. 2278, S. 2590.
  - Detoxification facility services, S. 2885, H.R. 7765.
  - Eyeglasses, S. 2278, S. 2590.
  - Fraud and abuse, civil monetary penalties authorized, S. 1662.
  - Health Care Financing Administrator, Senate confirmation required, S. 508, com. amdt. to H.R. 934.
  - Health Insurance Benefits Advisory Council terminated, S. 507, com. amdt. to H.R. 934.
  - Health insurance policies, supplemental voluntary certification program, S. 1295.
  - Hearing aids, S. 2278, S. 2590.
  - HMO enrollment of recipients, S. 507, com. amdt. to H.R. 934.
  - HMO reimbursement by medicare, changes in, S. 1530.
  - Home health agency, limitation on reimbursements, S. 2885.
  - Home health and inhome services, responsiveness of report of the Secretary, S. Res. 169.
  - Home health services, expansion of services, S. 489, S. 1977, S. 3211.
  - Hospital cost containment:
    - Mandatory and voluntary limits, S. 570.
    - National Commission on Hospital Costs established, H.R. 2626.
    - Reimbursement for routine costs, new methods, com. amdt. to H.R. 934.
  - Hospitals, financially distressed, community service cost reimbursement, S. 2841.
  - Hospital Transitional Allowance Board established, S. 2885.
  - Influenza vaccines, S. 2154.
  - Inpatient hospital services, inappropriate, authorized reimbursement in certain cases, S. 2885, H.R. 7765.

Social security, etc.—Continued
- **Medicare—Continued**
  - Liability insurance, payments prohibited where payments can be made under, S. 2885, H.R. 7765.
  - **Mechanized claims processing. States penalized for not utilizing, S. 731**, amdts. 507, 522, to H.R. 3434.
  - **"Medi-Gap" health insurance policies, study required. S. 395.**
  - Mental health provisions liberalized, S. 1289.
  - Mental health services, commission established to make recommendations, S. 3029.
  - **Nurses:**
    - Gerontological, S. 2644.
    - Midwife, S. 656.
    - Practical, S. 220.
    - Psychiatric, S. 1238.
    - Registered, S. 1008.
  - **Nursing homes:**
    - Life safety requirements revised, S. 1267, S. 1387.
  - **100 visit limitation for home health services removed**, S. 507, com. amdt. to H.R. 934.
  - Outpatient services, Secretary to issue regulations limiting charges, S. 2885, H.R. 7765.
  - Pap smear tests, S. 201.
  - Payments in excess of provider's proportional share of costs prohibited, S. 2885, H.R. 7765.
  - Physician charges, reasonable, required to be determined in fiscal year service was performed, S. 2885, H.R. 7765.
  - Physician services in teaching hospitals, extension of expired provisions, S. 195.
  - Podiatrists, coverage of, S. 507, com. amdt. to H.R. 934.
  - Pneumonia vaccines, S. 2154, H.R. 8406.
  - Preoperative medical services, S. 2885, H.R. 7765.
  - Prescription drugs, out of hospital, S. 2278.
  - **Psychologists, coverage of, S. 123.**
  - Reasonable charges for physicians' services, criteria for determining, S. 2885, H.R. 7765.
  - **Reciprocal agreements for service covered outside the United States, S. 681.**
  - Rehabilitation services for outpatients, S. 1185.
  - **Rural hospitals:**
    - Flexible standards, S. 507, com. amdt. to H.R. 934, UP amdt. 1003 to H.R. 4612.
    - Simplified cost reimbursement formula, S. 507, com. amdt. to H.R. 934.
    - "Swing beds," com. amdt. to H.R. 934.
  - "Swing beds," S. 2468.
  - 3-day hospitalization requirement removed, S. 507, com. amdt. to H.R. 934.
  - Trust fund, interfund borrowing between HI and OASI, S. 2857.
  - Wheelchairs required in skilled nursing homes, S. 466.
- **National health insurance:**
  - Catastrophic Health Insurance Act (Long, et al), S. 351.
  - Catastrophic Health Insurance and Medical Assistance Reform Act (Long, et al.), S. 350, S. 760.
  - Catastrophic Health Insurance and Medicare Improvements Act (Dole), S. 748.
  - Health Care for All Americans Act (Kennedy, et al.), S. 1720.
  - Health Incentives Reform Act (Durenberger, et al), S. 1485, S. 1968.
  - National Health Plan Act (Ribicoff), S. 1812.
  - Noninstitutional Long-Term Care Services for the Elderly and Disabled Act (Packwood, et al.), S. 2809.

Social security, etc.—Continued
- **Old-age, survivors and disability insurance program:**
  - Annual reporting of contributions required, S. 908.
  - **Benefits:**
    - Denied inmates of penal institutions, S. 2722.
    - Government pensions, elimination of reduction in social security benefits for persons receiving, S. 294.
    - Increases, automatic, resolution approving, S. Con. Res. 82.
    - Prisoner excluded in certain cases, S. 2885, com. amdt. to H.R. 5295, H.R. 7765.
    - Retroactive benefits limited, S. 2885, com. amdt. to H.R. 5295, H.R. 7765.
    - Taxation of benefits, resolution opposing, S. Con. Res. 67, S. Res. 385, S. Res. 432, H. Con. Res. 351.
    - Widowers and husbands benefits payable on same basis as for wives and widows, S. 907.
  - **Coverage:**
    - Members of Congress, S. 352, S. 1249.
    - Prisoner of war time credited toward retirement, S. 254.
    - Periodic review of disability determination, H.R. 3236.
    - Students, individuals incarcerated in a penal institution following a felony conviction excluded from definition of, S. 2877.
    - Variable drop-out years, H.R 3236.
    - Youths exempted first 6 months of employment, S. 2219.
  - **Disability**
    - Criminals not to receive benefits in certain cases, S. 2877.
    - Interfund borrowing between OASI, DI, and HI trust fund, S. 2857.
    - Medicare waiting period liberalized, com. amdt. to H.R. 3236.
    - Limit on family benefits, H.R. 3236, com. amdt. and amdt. 741 to H.R. 3236.
    - Reduction in dropout years, H.R. 3236, com. amdt. to H.R. 3236.
    - Vocational rehabilitation programs, continued benefits, com. amdt. to H.R. 3236.
    - Waiting period eliminated for terminally ill, S. 1203, amdts. 740, 749 to H.R. 3236.
    - Work incentives liberalized, S. 1643, H.R. 3236.
  - **Financing:**
    - Reduced taxes, S. 2804.
    - Reduced taxes in low income areas, S. 2823.
    - Secretary of Treasury required to delay transferring general revenue funds to trust funds, S. 2885, H.R. 7765.
    - Tax credit for increased rates, S. 206.
    - Tax credit for social security taxes paid, S. 2920.
    - Trust fund transactions removed from unified budget, S. 235.
    - Wages, FICA taxes included in, S. 2939, H.R. 7765.
  - **Retirement test:**
    - Farmers' income from sale of commodities grown in prior year exempted for retirement test purposes, S. 248, S. 2034.
    - Income earned before retirement excluded from earnings test, H.R. 5295, S. 2083.
    - Monthly earnings test:
      - Allowed for all in at least one year after 1977, H.R. 5295.
      - Allowed in the year benefits end for certain beneficiaries, H.R. 5295, com. amdt. to H.R. 5295.
    - Phased out for beneficiaries aged 65 or older, S. 2208.

Social security, etc.—Continued
- **Old-age, survivors and disability insurance program—Con.**
  - **Retirement test—Continued**
    - Renewal commissions on insurance policies disregarded, S. 1554.
    - Repealed for beneficiaries aged 65 or older, S. 1287, S. 1418.
    - Self-employed, certain earnings disregarded, S. 1498, S. 2034.
  - **State and local:**
    - Modifies deposit schedule for contributions, S. 1598.
    - Taxes, youths and their employers excluded from payment during first 6 months of employment, S. 2219.
  - **Trust fund:**
    - Crude oil tax revenue transferred to, S. 2466.
    - Increased gasoline excise tax transferred to, S. 1750.
    - Interfund borrowing between OASI, DI, and HI trust funds, S. 2857.
    - Reallocation of social security taxes between OASI and DI trust funds, H.R. 7670, S. 2885, com. amdt. to H.R. 5295, H.R. 7765.
- **Professional Standards Review Organizations:**
  - **Confidentiality of data, S. 507.**
  - Membership expanded, S. 913, S. 1230.
  - **Not to be considered as an agency of the Federal Government, S. 526.**
  - Priority reviewing required:
    - Elective admissions when services not available, S. 2885, H.R. 7765.
    - Preoperative hospital stays, S. 2885, H.R. 7765.
    - Routine hospital admission testing, S. 2885, H.R. 7765.
- **Public assistance:**
  - **Aid to families with dependent children (AFDC):**
    - Adoption assistance for children with special needs, S. 1661.
    - Adoption assistance, States required to include program, S. 966, H.R. 3434.
    - Aid to dependent children due to unemployment of either parent, S. 1287.
    - **Aliens, attribution of sponsor's income, S. 816.**
    - **Aliens, 3-year residency requirement, S. 816.**
    - Application forms revised, S. 965.
    - Benefits:
      - Study required on increases, S. 965.
      - To equal nonfarm poverty level, S. 965.
    - Block grants in lieu of Federal matching, S. 1382, S. 1579.
    - **Child benefits if living with relative not legally responsible for support, H.R. 4904.**
    - Child support (*See* separate listing under Social Security).
    - Child welfare services funds available on an entitlement basis, H.R. 3434, S. 966.
    - Claims processing and information retrieval systems, additional Federal funding, S. 1672.
    - Demonstration projects established for States to create their own welfare programs, S. 1382.
    - Denver income maintenance program, language deleted prohibiting use of funds, conf. rept. to H.J. Res. 610.*
    - Disclosure of information, States to provide safeguards which restrict use, S. 1674.
    - Earned income of dependent children to be included in determining need, S. 1671.
    - **Earnings disregard liberalized, H.R. 4904.**

Social security, etc.—Continued
- **Public assistance—Continued**
  - **Aid to families with dependent children (AFDC)—Con.**
    - Eligibility criteria revised, S. 1670.
    - **Emergency needs assistance, H.R. 4904.**
    - Energy cost allowance, S. 1766, S. 2723, S. 2978.
    - Federal financial participation increased, H.R. 4904, S. 3064, S. 3093.
    - Fiscal relief for States, S. 965, S. 1290.
    - **Food stamp benefits, study of payments in lieu of, H.R. 4904.**
    - Food stamp laws, technical corrections in certain, S. 3154, S. 3159.
    - Food stamps, detailed definition of income and resources, S. 1290.
    - Foster care:
      - Federal financial participation after case review, S. 478, S. 966, H.R. 3434.
      - **Federal matching, ceiling, com. amdt. to H.R. 3434.**
    - Fraud units, 75% Federal matching, S. 1673.
    - Homemaker and home health aid training, S. 421.
    - In-kind services to be included in determining the amount of a State's expenditures, S. 1670.
    - **Income definition established, H.R. 4904.**
    - Limitation on State fiscal liability, S. 965.
    - **Low benefit disregard, H.R. 4904.**
    - Medicaid, Federal matching modified, S. 965, S. 3093.
    - **Minimum benefits, S. 1290, H.R. 4904.**
    - Quality control system established, S. 3150.
    - **Resource limits, H.R. 4904.**
    - Shelter payments in form of vendor payments in certain cases, S. 3121, S. 3144.
    - Territorial assistance:
      - Matching funds made permanent, H.R. 3434.
    - **Unemployed parent program mandated in all States, H.R. 4904.**
  - **Supplemental security income:**
    - Aliens, attribution of sponsor's income, S. 106, S. 816, S. 1070, H.R. 4904, amdt. 731 to H.R. 3236.
    - Aliens, 3-year residency requirement, S. 816, S. 1070.
    - **Attendant care costs disregarded in determining SGA, S. 591.**
    - **Benefit check replacement, H.R. 4904.**
    - **Benefits increased, S. 1402.**
    - **Benefits, monthly computation period for determination of, H.R. 4904.**
    - Benefits, special, for disabled with substantial gainful activity, com. amdt. to H.R. 3236.
    - Demonstration projects authorized, H.R. 3464.
    - Disabled children's program extended 3 years, S. 1068, H.R. 4612, com. amdt. and UP amdt. 1007 to H.R. 4612, H.R. 4904.
    - **Disabled income levels liberalized, S. 591.**
    - Disregard of 20% of standard work related expenses, H.R. 3464.
    - Earnings limitation for disabled increased, S. 1657, H.R. 3464.
    - Eligibility:
      - **Couples living apart, H.R. 4904.**
      - Deeming of parents' income, limitations, com. amdt. to H.R. 3236.
      - **Denied upon disposal of resources in certain cases, S. 1290, H.R. 4904.**
      - Determined on a retrospective basis, S. 1290.
      - Public institution inmates, continued eligibility for certain, S. 1894.

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* An appropriations bill not before the Finance Committee.

- **Social security, etc.—Continued**
  - **Public assistance—Continued**
    - **Supplemental security income—Continued**
      - Energy cost allowance, S. 1766, S. 2723, S. 2978.
      - Food stamps:
        - Cash out for certain recipients, H.R. 4904.
        - Replaced with additional cash payment, S. 1290.
        - Hospitalization outside the United States, continued payments, H.R. 4904.
      - **Medicaid eligibility for handicapped liberalized, S. 591.**
      - **Personal needs allowance increased for recipients in medical facilities, S. 1933.**
      - **Presumptive disability, S. 591.**
      - Public institution, definition clarified, S. 2901.
      - **Resource exclusions:**
        - **Burial expenses, S. 329, H.R. 4904.**
        - **Shelter support, in kind, S. 620.**
      - **Resource inclusions:**
        - Items sold at less than fair market value, S. 2885, H.R. 7765.
      - **Sheltered workshop income treated as earned income,** S. 591, H.R. 4904, com. amdt. to H.R. 3236.
      - 6-month time limit on negotiability of checks, S. 1109.
      - Vendor payments to group care facilities, S. 90.
  - **Social Security Administration:**
    - Counterfeit-proof social security card required to be issued. S. 266.
    - Established as an independent agency, S. 235
    - Mailing of political notices banned, S. 235
  - **Social services:**
    - Alcoholic and addict funds made permanent, H.R. 3434.
    - Child care (See separate listing under Social Security).
    - Emergency shelter services for adults, H.R. 3434, S. 1153.
    - Home health and inhome services, responsiveness of the report of the Secretary, S. Res. 169.
    - Statutory ceiling on Federal funds of:
      - $3.1 billion, H.R. 3434.
      - $3.5 billion, S. 1184.
    - Territorial jurisdictions, separate entitlement, H.R. 3434.
  - **Unemployment compensation (see separate listing).**
- **St. Pauls Episcopal Church:**
  - **For the relief of, H.R. 3755.**
- **State and Local Fiscal Assistance Act of 1972 (*See* Revenue sharing).**
- **State taxation:**
  - Federal jurisdictional guidelines for State taxation of interstate commerce, S. 983, S. 1688.
  - Increased Federal excise tax on gasoline transferred to States, S. 1749.
  - **States prohibited from taxing electricity transmitted to another State, S. 619.**
  - **States to collect taxes on alcohol and tobacco products sold at military installations, S. 715.**
  - **Voluntary withholding of State tax from seamen's wages, S. 2158.**
- **Stock options (*See* Income taxes: Deferred compensation).**
- **Sugar:**
  - Domestic program established providing a target price of 17 cents per pound, S. 463
  - International Sugar Agreement, 1977, implemented, H.R. 6029.
  - Quotas and fees, S. 17.
- **Supplemental security income (*See* Social security: Public assistance).**

T

- **Targeted fiscal assistance (*See* Revenue sharing).**
- **Tariffs (*See* Foreign trade and tariffs).**
- **Tax Court:**
  - Revisions, S. 1691.
- **Tax credits (*See* Income taxes: Credits).**
- **Tax exempt organizations (*See* Income taxes).**
- **Tax-free rollover accounts (*See* Income taxes: Tax exempt organizations).**
- **Tax rates (*See* Income taxes: Rates).**
- **Timm, Fred L. and Leona M:**
  - For the relief of, S. 1695.
- **Tobacco (*See* Excise taxes).**
- **Trade (*See* Foreign trade and tariffs).**
- **Transportation taxes (*See* Excise taxes).**
- **Treasury Department (*See also* Internal Revenue Service):**
  - Secretary authorized to waive and simplify regulations concerning gasohol, S. 1200, amdt. 440 to H.R. 3919.
  - States relieved of obligation to repay certain moneys, S. 3068.

U

- **Unemployment compensation:**
  - Agencies required to establish separate accounts, com. amdt. to H.R. 4612.
  - Aliens farmworkers, certain, exclusion from unemployment tax for 2 additional years, H.R. 3920.
  - Delayed payment of benefits, S. 2885, com. amdt. to H.R. 4007, H.R. 7765.
  - Employment taxes (*See* separate listing).
  - **Extended benefits:**
    - National trigger eliminated, S. 2885, com. amdt. to H.R. 4612 and H.R. 4007, H.R. 7765.
    - Optional State trigger, com. amdt. to H.R. 4612 and H.R. 4007, S. 2885, H.R. 7765.
    - Restrictions on persons moving to another State, S. 2885, H.R. 7765.
      - UP amdt. 1008 to H.R. 4612 and com. amdt. to H.R. 4007.
    - **Up to 13 weeks when insured unemployment rate is at least 4.5% for 3 consecutive months, S. 825.**
    - Waiting week for benefits, com. amdt. to H.R. 4612.
  - Federal Employees Compensation Account established, S. 2885, com. amdt. to H.R. 4007, H.R. 7765.
  - Federal service for ex-servicemen redefined, S. 2084, S. 2885, com. amdt. to H.R. 4612 and H.R. 4007, H.R. 7765.
  - **Fishing boats:**
    - Certain services excluded from, S. 1194.
    - Tonnage limitation increased for boats exempted from unemployment tax, S. 2900.
  - Freeze on penalty tax to States, S. 2997.
  - Grants, financed through general revenues, S. 825.
  - Gross income exclusion for certain benefits, S. 2293.
  - Loan repayment by States to Federal Government permitted out of unemployment trust funds, H.R. 4007, com. amdt. to H.R. 4007, S. 2996.
  - National Commission on Unemployment Compensation, salaries, H.R. 3920.
  - Reduction of unemployment compensation by retirement benefits, provision modified, H.R. 5507, S. 3012, com. amdt., and UP amdt. 1006 to H.R. 4612.
  - **Supplemental extended benefits:**
    - Additional weeks during certain time periods, S. 3135, H.R. 8146.
    - **Additional 13 weeks when the insured unemployment rate reaches 5.5%, S. 825, S. 2518.**
    - Repayments, treatment of certain, H.R. 4746, amdt. 2617 to H.R. 8146.

V

W

Wagering (*See* Excise taxes, Employment taxes, and Withholding taxes).

Windfall profits tax (*See* Excise taxes).

Withholding taxes:

- Gambling winnings, repeal of provision requiring withholding of taxes, S. 2032.
- Interest and dividends:
  - Sense of Congress resolution opposing withholding, S. Con. Res. 92.
  - Sense of Senate resolution opposing withholding, S. Res. 411.
  - Withholding of tax at source, S. 1565.
- Interest paid to foreign investors, withholding tax repealed, com. amdt. to H.R. 2297, S. 3213.
- Pensions of certain nonresident aliens, elimination of withholding, com. amdt. to H.R. 1212 and H.R. 2492.
- Sick pay, extension of withholding to payments made by third parties, H.R. 4746.
- State tax from seamen's wages, S. 2158.
- Tuition advances, S. 1216.

World Peace Tax Fund (*See* Income taxes: Returns).

X

Y

Z

Zirkle, Paul E.:

- For the relief of, S. 763.